



ATTS NEWSLETTER 52

January — March 1986

THE STATE OF THE HOBBY

The feeling I perceive, from those I am in contact with, is that the hobby is in trouble. Many of us, I am sure, were more than just token collectors before the general spirit of disillusionment that fell over coin collecting unfortunately rubbed off on ATTS as well. In ATTS we have a good organization to operate from. It has dedicated volunteers who keep it running and a fairly sizable membership of true collectors who have the expertise to supply the kind of catalog(s) that the hobby needs. We can recruit more collectors and the young people who are the life blood of any hobby, but where are the dealers? Where does the new member, the youngster, get those cheap tokens that comprise the bulk of any collection?

Richard Johnson (F-38), President

MAIL BID SALE

Having purchased Jerry Bates', Tom McMann's, and part of Jerry Schimmel's collections, I now have a large amount of duplicates. I will be selling these duplicates on May 1, 1986, through a mail bid sale. There will be approximately 800-900 lots. 400 of these will be Ohio paper which will be one of a kind collection with many varieties which I don't collect. There will be many interesting lots. The catalog and prices realized will be a valuable reference for years to come.

The catalog and prices realized will be available in March 1986 for a cost of \$5.00 (\$3.00 refundable) and may be ordered from:

The Bookery
150 East Fulton Street
Grand Rapids
MI 49503

Lee DeGood (R-234)

Maverick

Bob Kelley (R-287) sent in this reproduction of a card he recently picked up. The card is light blue. This is the actual size. Is it a tax card? Can anyone identify it?

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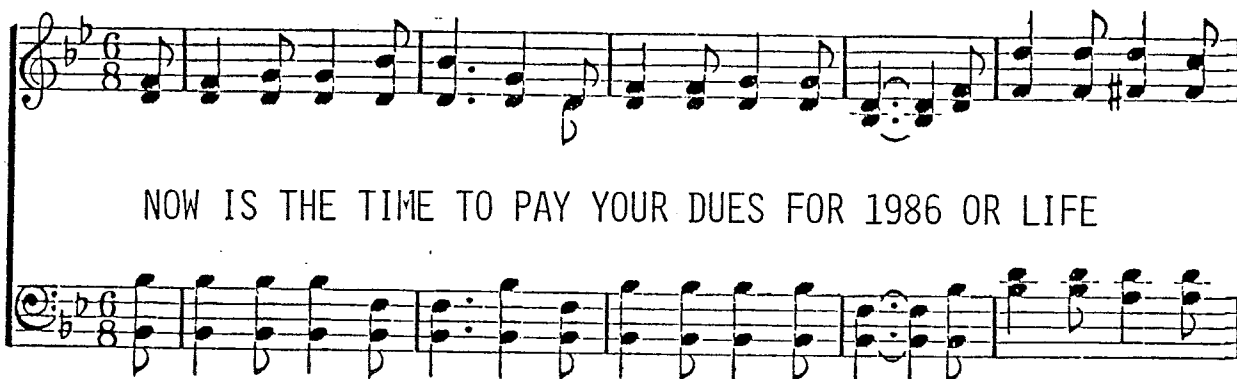
E. & A. FECCI

STAPLE and FANCY GROCERIES

Phone Tr. 6767 223 Perez, Cor. Frio St.
SAN ANTONIO, TEXAS

1c
 1c

10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10



\$5.00 for 1986, \$80.00 for life. Send payment to ATTS Secretary-Treasurer, P.O. Box 614, Corvallis, OR 97339.

Letters to the Editor

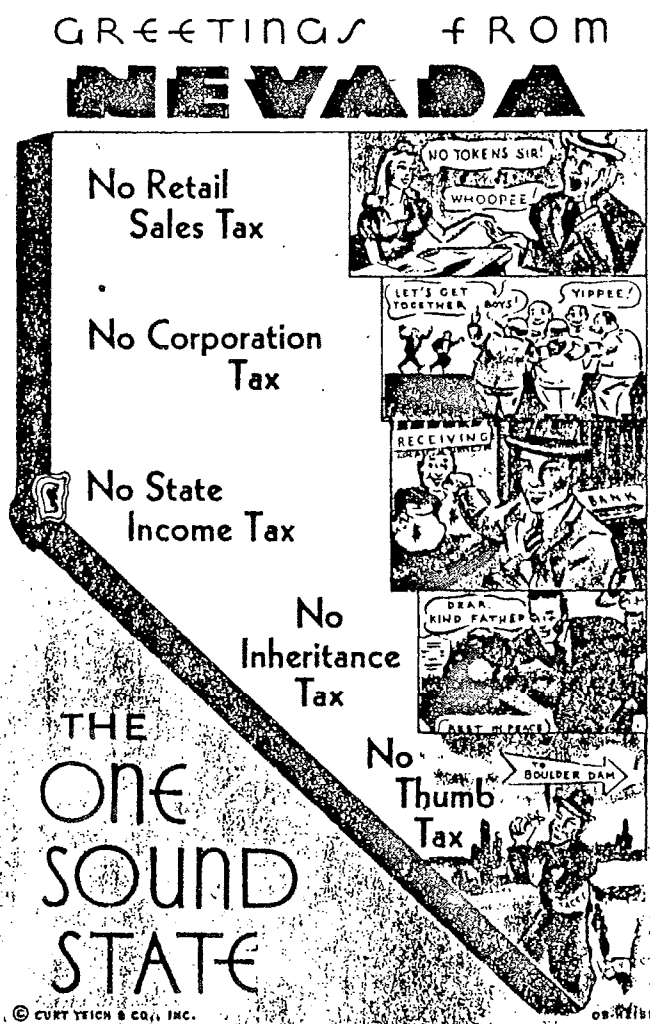
Don Allen (ATTS L-30) writes that he featured his "teaching display" of 65 classes of what he terms "value tokens" (tokens good for goods or services) at the December 16 meeting of the Halifax Coin Club, held at the Nova Scotia Museum. Don, an honorary life member of the Halifax club, reported that his "sampling" of tax tokens, as one of the 65 classes, aroused disproportionate interest. Several members reported owning interesting, if common, varieties. Nova Scotia has a 10% sales tax, but has never used tokens or scrip in collecting such levies.

Some of the "types" of "value tokens" in Don's collection are: admission, bar, bottle deposit, coffee house, fur trade, leper colony, peep show, prison money, rationing tokens, school lunch, school milk, telephone, trading post, tunnel, water taxi. There are many others.

Tim Davenport (R-232) suggested that newer members might appreciate reprints of some older issues of the Newsletter. You will find a reprint of Vol 1 No 1 in this issue. I have blown it up to 115% to make it easier to read. My copy of the issue "bled" on a couple pages, and you will see that in this reprint. The illustrations in my copy aren't very clear, so what you see here is the best I could do.

Phil Klabel (R-215) wrote from Peru, IL in mid-December that it was near blizzard outside, 40° below zero. He can see the Ladd, IL mine dump from his home, gets his hair cut in DePue, and LaMoille is just a few miles north. He is currently concentrating on local tokens, old local post cards, etc., and is a local history nut.

Here's an item of interest, provided by Lee DeGood. It's a copy of a postcard, vintage late 30s or early 40s. Lee got it from Tom McMann in Iowa last fall. Tom picked it up from a postcard dealer in the Mason City, IA area last summer. Note the comment by the lady in the first panel.



Richard Johnson (F-38), who writes for us extensively about Illinois Provisionals, has advised that he is not sure when he will be able to get back to some more in his series. This is his busy time of year and most of his free time is going into remodeling a recently purchased trailer. Once that is out of the way he anticipates more time to pursue his interests and more room in which to do it.

Please Write

In the July-October 1972 (vol 2, No 3&4) issue of the Newsletter, Jerry Bates provided a "photo preview" of Canadian sales tax items. The work was still in progress at the time. The article indicated that a list was being prepared. I have been unable to identify the list anywhere, which means that as far as most of us are concerned, what we have as the starting point is what was provided in the 1972 article. So, unless someone provides better information (or registers a good objection), I'll try to reproduce that four-page article in the next issue.

MESSAGE

We need someone wise in the ways of government paperwork to tell us how to register ATTS with the Feds as a non-profit organization so that the Sec-Treas. doesn't get taxed on the interest income!! There are some other advantages, too. HELP!!

-- The Editor

Want Ad

I need 200 - 300 Herren (IL #26) tokens for a study of varieties. Who wants to get rid of surplus at 10¢ each?

I have a "xerox" copy of Chits. I'd like to have a copy of it in its original printed book form. Does anyone have a copy they'd be willing to part with? How much do you want for it?

For collectors interested in varieties, I have a surplus of the five different Tazewell, IL varieties. I'd be glad to give sets to any new collectors who ask for them. There's one variety that I don't have a lot of, so I may have to call a halt on that one.

Merlin K. Malehorn
6837 Murray Lane
Annandale, VA 22003

A.T.T.S. Newsletter

Published by
The American Tax Token Society

Vol. I, No. 1

March - April, 1971

PRESIDENT'S MESSAGE

I am sure that many are wondering about this newsletter and how it came about. Your Board of Directors adopted this one in early March, and appointed Ernie Altwater as its editor, after considering the proposal made in the February Tax Token Talley. Rather than repeat the TTT proposal here, I suggest you re-read the one in your file. Ernie made the Board an offer which included the following: a typeset newsletter at the cost of postage alone (6¢ per copy), and which would be owned by ATTS. In considering a cost of 6¢ per copy, rather than a cost of 15¢ per copy as proposed by the TTT, even for a period of two issues, this newsletter will save the Society about \$40.00 to \$45.00 this year. This, in turn, will eliminate an anticipated deficit of about \$35.00. That the newsletter could be typeset was a luxury we did not expect to have for some time, if ever. So it was an opportunity hard to pass up.

Ernie has been appointed for a test period of four months, and if no problems arise, will continue as editor through the constitutionally-required period (the end of January), when his appointment will be reviewed. As you know, Ernie has also been serving as ATTS publicity chairman.

Most of you have been receiving the Tax Token Talley for several months and have received the impression that it was the official journal for ATTS. I had hoped it might be, but the editor, a very good friend of mine, wished to retain private ownership. However, he did serve unofficially and assisted ATTS during the early months of its organization. For this we owe Mike Pfeifferkorn a great deal of gratitude. I certainly urge members to subscribe to the TTT in addition to receiving this newsletter; the quality and scholarship will certainly remain high.

As we move along in our program, I want to express my hope that ATTS will be an organization for all collectors—even the guy who has only enough money for a collection of beat-up Missouri plastics should get something out of this, and he will be able to gripe or comment on things that concern him—he can get some swapping done, or maybe sell that old box of s.t.t.'s that's been sitting out in the garage since 1938. I hope this will come true for us. Let me know what you think any time.

Jerry Schimmel

WE NEED A LIBRARIAN

Jerry Bates has made a suggestion well worth the consideration of our members. As time passes, more and more printed matter will come into the possession of ATTS, and it would be practical to organize a society library now, before the task

becomes too great.

If any member would like to volunteer to be the ATTS Librarian, or would like to nominate another member to that post, please contact the ATTS Board of Directors, c/o Jerry Schimmel.

Bay Members Meet

San Francisco Bay area tax token collectors have set Friday, April 9, 1971, as the date of their local get-together. The evening will include chats on collecting tax tokens, discussions of tax token history, a raffle to raise funds for ATTS, and lots of trading, socializing, and refreshments. Token collectors, spouses, and guests are invited.

If any members plan to be in the Bay area on the ninth, please call Jerry Schimmel at (415) 648-8634, or write to him at 40 Prentiss Street, San Francisco, CA 94110.

'Mavericks'

The following have not been given positive identification, but are probably related to sales tax tokens.

1. Aluminum; 35 mm;

OBV: "—FLIP ME—/2 Cent/WEISH/
SALES TAX/—THE TAX TWINS—"

REV: "—FLIP ME—/2 Cent/RISTINE/
SALES TAX/—THE TAX TWINS—"

George Frakes believes that this item came from the 1964 Governor-Lt. Gov. campaign in Indiana. The candidate was the later Governor Welsh, whose name would have to be misspelled to fit in on the token. The Lt. Governor was Ristine, according to George.

George also sent in a plain, white business card, printed in black, with the following message:

"I PROTEST GOV. WELSH'S/SALES
TAX/DON'T LET HIM GET COTROL/OF
CITY HALL"

George writes, "Gov. Walsh- Democrat. Protest card issued by Republicans. Indiana Sales Tax went into effect 10-23-63."

2. Brass; 20½ mm; Octagonal;

OBV: "DOERSAM'S/161 N. High/Co-
lumbus, O./(clock)" (wording inside
clock).

REV: "Tax Pre-Paid/5¢/in trade/Ven-
dor No. 2514120."

What does the "Tax Pre-Paid" mean? and how was this token used? (Reported by Larry Freeman).

Membership Drive

Effective March 15, 1971, the American Tax Token Society will be conducting a drive for new members, according to ATTS President Jerry Schimmel. William Voels (ATTS F-20) of Dubuque, Iowa, has donated the prizes for the contest.

First Prize, for the member who sponsors the greatest number of new members between March 15 and June 1, 1971, is a 1963 proof set. Second Prize is a BU silver dollar, and Third Prize is five BU 1955-s cents. Results of the contest will be announced in the ATTS newsletter.

Like all new organizations, ATTS must build a large, active membership. The larger the membership roll, the more can be done for the members through projects, research, etc.

Application blanks and ATTS information sheets can be secured from secretary Charles L. Carter, 721 Glencoe Street, Denver, CO 80220.

New Listings

The following are previously unlisted sales tax items, and are listed now for the benefit of ATTS members.

1. Missouri; 1 mill; like zinc token, except in aluminum. (Reported by Jerry Bates, who has a circulated specimen).
2. Missouri; 1 mill; cardboard, blank reverse; manufacturer's design impressed.
 - (a) "Pat 8-19-19" (Reported by Mike Pfefferkorn).
 - (b) "Nitary 8-19-19" (Reported by Jerry Schimmel).
3. New Mexico; 1 mill; same as plastic, except in off-white fiber. (Reported by Irving Swalwell).
4. New Mexico; 5 mills; same as plastic, except in black fiber. (Reported by Jerry Schimmel).

If you have any unlisted or 'maverick' tokens to report, or if you can identify any of the 'mavericks' listed above, please contact Jerry Schimmel at 40 Prentiss St., San Francisco, CA 94110.

MICHIGAN TAX TOKENS

The Grand Rapids 'Milktop' and the Kroger Essays

By Jerry F. Schimmel
(ATTS F-3)

The pint-sized "milk-top" issued by Grand Rapids Milk Dealers was probably the only tax token actually used in Michigan. Herb Rowold describes the history of this token in his 1956 article in the Numismatic Scrapbook Magazine:

In March of 1937, they were placed in use; the consumer purchased them and tried them out. Due to the fact that they became water soaked or were blown away, the general public became disgusted and ceased to use them.

What the late Mr. Rowold describes as the fate of this token is common among many tax tokens.

These white cardboard tokens lasted little more than a few weeks, at which time Charles Cooley of Grand Rapids bought up the remaining stock. I purchased his stock of 1400 last spring. Prior to that time, the tokens were considered rare, going from \$1.50 to \$3.00 each. The average selling price is now between 40 and 60 cents.

The Grand Rapids Milk Dealers token is classified as a private-issue token, and is listed under that category in Emil Di Bella's checklist. The state of Michigan gave no authorization for this token, but it was approved by the local Milk Dealers Association. The tax at the time of issue was 3%, and it would have taken three of these mills to pay the tax on a quart of milk.

The Kroger essays come in two varieties of booklet coupons. Each has the legend "State of Michigan," and is printed on paper with a Kroger Market safety paper design that reads: "K/The Complete/Food/Market," and is surrounded by the repeated word "KROGER." They come in a number of denominations.

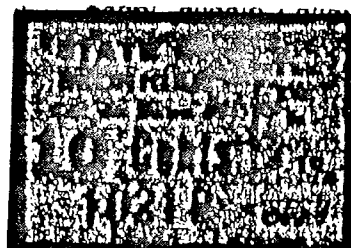
The attribution of the Kroger coupons is still uncertain, but they were probably essayed as promotional samples, similar to the "PENNA" essays. Both the Kroger



'Milk-Top,' Actual size is 1/4".



Kroger, Type I.



Kroger, Type II.

coupons and the "PENNA" coupons are listed as "unofficial" by Di Bella. The "PENNA" coupons have been definitely attributed to a C.O. Sherrill of Ohio, and the Kroger coupons may also have been originated by the same person. I have a strip of five of one denomination of the Kroger essay, with the panned inscription "Copyright 1935 by C.O. Sherrill," and with his name and address rubber-stamped.

(For more information about "PENNA" essays, read Jerry's article in the November, 1969, edition of the State Revenue Newsletter — Ed.)

New Members

ATTS Secretary Charles Carter reports that as of press time there were 23 new applications for membership. They are:

53. Neil Shafter, Western Publishing Co.,
Racine, WI 53404 (Secretary)
54. Syd Joseph, 870 So. Hudson Street,
Denver, CO 80222 (Carter)
55. E. J. Schmid, 4304 South 34th Street,
Arlington, VA 22206 (Schimmel)
56. Winston L. Tillery, 3139 Queens Chapel Rd.,
Mt. Ranier, MD 20822 (Secretary)
57. Leo Bledsoe, 1314 Park Avenue,
Hannibal, MO 63401 (Schimmel)
58. Geo. H. Sanders, 1570 S. Quieto Ct.,
Denver, CO 80223 (Carter)
59. Elmer E. Wright, P.O. Box 211, Potomac,
IL 61865 (Schimmel)
60. Mrs. Mary L. Wright, P.O. Box 211,
Potomac, IL 61865 (Schimmel)
61. Roy W. Hickman, P.O. Box 193, Spl-
kand, MO 64679 (Bates)
62. Alfred W. Ricket, Route 2, Keokuk,
IA 52632 (Jackson)
63. John Calhoun, Idaho (Schimmel)
64. Robert E. Paige, 2028 Edgemont
Ave., Chester PA 19013 (Pfefferkorn)
65. Joy Parrish, 14928 So. Avis Ave.,
Lawndale, CA 90260 (Jackson)
66. Paul Hamm, 9133 Creeksford Drive,
Lakeside, CA 92040 (Secretary)
67. Grovenor C. Nudd, 15 Cross Street,
Penacook, NH 03303 (Rich)
68. Bill S. Riley, Route 2, Box 348, Tex-
arkana, TX 75501 (Altwater)
69. John Palmer, Michigan (Dillingham)
70. Gilbert E. Vogel, 404 Waters Road,
Castle Rock, WA 98611 (Altwater)
71. L. Hornbeck, 3258 "I" Street, Was-
hougal, WA 98671 (Schimmel)
72. Elmer M. Silcott, 5520 N. Federal Bl.,
Denver, CO 80221 (Carter)
73. Duane Otto German, III. (Schimmel)
74. Michael D. Carlson, 8374 Watson Rd.,
St. Louis, MO 63119 (Pfefferkorn)
75. Edward L. Powell, Utah (Secretary)

These applicants will become official members of ATTS one month following the publication herewith of their application.

Board Actions

February:

Set the annual dues at \$2.00, effective February 15, 1971.

Appointed Ernie Altwater Publicity Chairman for 1971.

Appointed George Frakes Chairman of Album/Folder Committee.

Reimbursed Jerry Schimmel for postage costs during organizing period.

March:

Accepted Ernie Altwater's offer to print ATTS newsletter at no cost other than postage.

Appointed Ernie Altwater editor of the ATTS newsletter for a period of four months, and if no objections are raised within that period, then through January of 1972, as required by constitution.

WANTED: Want and Trade ads (no sell ads) for "TRADING POST." One free ad per member per issue; 25-word limit.

FOR SALE: Ads for "Paid Ads" Section. Three cents per word.

Deadline for next issue is May 1st. Send all articles, listings, and ads to editor, Ernie Altwater, 2327 Pattiglen, La Verne, CA 91750.

Cash Donations

Several members, recognizing the cost involved in organizing a collector group, have made cash donations to the ATTS treasury. This group of generous members includes Ray Erkson, Herb Hymer, Jack Miller, and Gilbert Vogel; their actions are well above and beyond the call of duty, and are greatly appreciated.

If any member feels he would like to make a donation to the ATTS treasury (other than dues), please contact our treasurer, George Frakes, P.O. Box 1427, Oceanside, CA 92054.

ILLINOIS: MORE DATA

Merlin K. Malehorn (L-279)

Lee DeGood, Richard Johnson, Robert Leonard, the late Jerry Bates, and occasionally others have written articles for the Newsletter about the Illinois "experience." Hopefully, we will hear more from our experts on Illinois, since there appears still to be work to be done. I have quite a lot of some of the Illinois materials, so I thought I'd work them over and get them organized in accordance with the technical information in the Newsletter and Chits. In general, I found Chits as amplified by the Newsletter to be a good starting point and technically correct insofar as the information went. However, I did find some additional data in a few cases.

Rock Island

Chits identifies two tokens, with several varieties. The first token is:

"Obv. ROCK ISLAND / ILLINOIS
Rev. SALES / $\frac{1}{4}$ c / TAX

77. 19 mm. COPPER no center hole
- Fraction bar points to E in SALES.
 - Fraction bar points to S in SALES."

Varieties a and b are based on there being two dies for the reverse face. I measured the lengths of the fraction bars and found #77a to be 3.8 mm, #77b to be 4.3 mm. However, when I examined the obverse faces, I found two dies which are not mentioned in Chits. I discovered that Rocco Giacomo had made comments on them in the January-April 1977 Newsletter, but there was no reported follow up. The two obverse dies are discriminated in accordance with this diagram:

(1)	LAN	(2)	LAN
	OIS		OIS

The result of this is that there is a #77a(1) in which the LAN and OIS on the obverse are aligned vertically, and a #77a(2) in which the OIS is offset to the right by about half a letter-width. There were 70 #77a(1) and 154 #77a(2).

Of course, the findings above as to the dies on the obverse face would also apply in principle to #77b. That is, there could be a #77b(1) and a #77b(2). However, I found 101 #77b(1) and no #77b(2). As further identification, every #77b(1) has a small deposit above the fraction bar on the reverse face, thus:



Continued next page

- o Die #2. Line extended to upper margin from lower edge of the bar intersects upper element of "A." Dot of metal between "l" and bar. Line extended to margin from lower edge of body of "4" intersects upper element of "A." Line extended downward from body of "4" intersects margin outside "N."
- o Die #3. Missing all the landmarks of other dies.
- o Die #4. Line extended to margin from lower edge of the bar intersects margin at edge of "R" at lower extremity and passes through ¢ mark "c" at upper extension. Line out to margin from base of "l" touches letter "D."

It is concluded that the Chits classification needs clarification. It is correct that there are two varieties to the type. However, the varieties are based on four dies, in two combinations.

Board Actions

In recent Board action, the following three motions were passed:

- o Set 1986 dues at \$5.00. (6-0).
- o Raised the price of the State-Issues catalog (Jerry Schimmel's) to \$4.00. (5-1).
- o Authorized a three-issue advertisement in the TAMS Journal. (6-0).

ADDRESSES:

ATTS Editorial Office
6837 Murray Lane
Annandale, VA 22003

Articles, letters,
information.

ATTS Business Office
P.O. Box 614
Corvallis, OR 97339

Dues, want ads,
publications, publicity.

Richard Johnson
President, American Tax
Token Society
502 West Kenicott
Carbondale, IL 62901

History

Phil Klabel (R-215) provided some copies of newspaper clippings from his area of Illinois when sales tax tokens were being considered. Below are a few reprints. They have been enlarged to make them easier to read through the "fuzziness."

TAX TOKENS DISTRIBUTED

**Collection of Sales Tax
To Start Tomorrow**

Distribution of sales tax tokens to La Salle retail merchants was started Friday afternoon from the clearing house in the La Salle Chamber of Commerce rooms following the arrival of the trains Friday morning.

It was expected that tokens would be in the hands of all merchants by evening and that they would be prepared to assess the sales tax on Saturday, the first day it becomes effective, through that medium.

Posters and other printed matter is in the course of preparation and will be distributed to the merchants at the same time for display in their stores.

The 25,000 tokens, weighing 157 pounds, were shipped out by a Peoria firm after local retail merchants had placed an order with them Tuesday afternoon.

Tonica merchants have been permitted to use La Salle tokens in their business places and the local clearing house will be used by them in the

MERCHANTS IN FIGHT

SPRINGFIELD, ILL., —(AP)— O. O. Simpson of Danville, executive director of the council of Illinois merchants, today said the organization would continue its active fight against the new sales tax law, against which it obtained an injunction last night at Edwardsville.

"We are opposing the sales tax from practical business reasons," Simpson said.

An early appeal to the Illinois supreme court is expected in the case but pending detailed information state officials withheld announcement of their plans for augmenting the state's revenues by taxing retail sales.

Whether an attempt would be made to collect the tax between April 1 and the final legal settlement was undetermined. Simpson said merchants were being advised to collect the tax if they could.

TOKEN PLAN IS REJECTED BY OGLESBY

Merchants Reach Decision On Sales Tax Collection

Oglesby merchants, Thursday night, adopted the method of collecting the state three per cent sales tax along with other items of overhead in computing the retail price of goods, and rejected the "token" plan of collection. John Clydesdale, president of the Merchants' association announced today.

N. M. Mason, state senator, attended the meeting, and in detail explained to the merchants what the sales tax money is to be used for and the necessity of collecting this money, which will be used for relief purposes.

More than 20 merchants attended, and considerable discussion marked the session. Each man expressed his opinion on the matter, but it was a unanimous vote to adopt the same plan as the Peru merchants, that of collecting the tax with other overhead expenses.

The method as outlined will be: no collection on purchases from one to ten cents, purchases from 10 to 35 cents are taken one cent, from 35 to 65 cents, two cents and from 65 cents to \$1 three cents.

The sales tax collection will start on Saturday, April 1, it was decided.

Except for Gov. Horner, most of the officials directly concerned with the sales tax injunction were in Chicago today.

When the 1927 motor fuel law was attacked by injunction, the state went ahead to collect the tax until the act was held unconstitutional. Two years ago, however, when an in-

(Turn to Number 7, Page 2)

SATURDAY, APRIL 1, 1933

COLLECTION OF SALES TAX STARTS TODAY

Both Token and Bracket Systems Are Being Used

La Salle, Peru and Oglesby citizens began counting their pennies, and in some cases, dollars, Saturday as the state-wide three per cent sales tax went into effect.

Collection of the tax began despite an injunction that hung over it to test its legality in the courts. Officials from Governor Henry Horner down advised payment of the tax pending settlement of the suit. The governor promised that every cent paid would be returned if the law was declared unconstitutional.

In Chicago late theatre crowds lingering over restaurant and night club tables were the first to pay as 3 per cent was added to their bills at one minute past midnight. Some said that in case the tax was held unconstitutional, the amount collected for that purpose would be refunded on presentation of sales checks.

Collection of the tax in La Salle, Spring Valley and Tonica was made generally through the quarter-cent token system while in Peru and Oglesby, merchants are including the tax in the retail price of their merchandise.

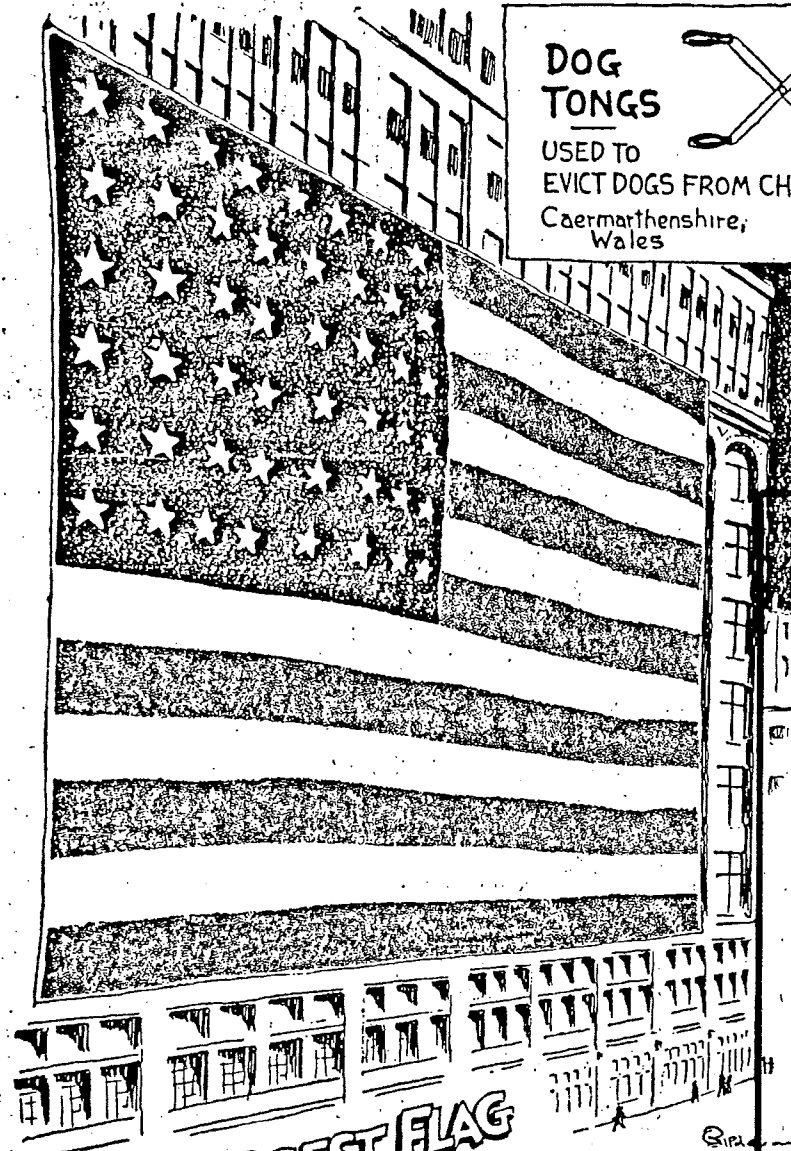
Some Stores Change Plans

Six of the larger La Salle stores dropped the token system after discussing the matter at a conference Friday afternoon and are operating on a "bracket" system as was inaugurated in Chicago and other larger

This piece of memorabilia was provided by George Magee (H-1).

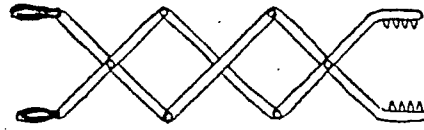
BELIEVE IT OR NOT

By Ripley



DOG TONGS

USED TO
EVICT DOGS FROM CHURCHES IN WALES
Caermarthenshire;
Wales



MEMORIAL DAY AND THE FOURTH OF JULY

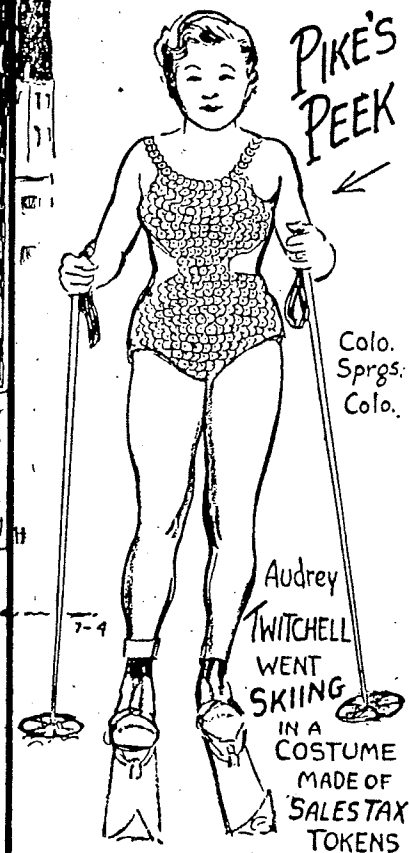
ALWAYS FALL ON THE SAME
DAY OF THE WEEK

THE LARGEST FLAG IN THE WORLD

230 FT. LONG — 90 FT. HIGH
STRIPES - 7 FT. WIDE - STARS 5 FT. IN DIAMETER
J.L. Hudson Co., Detroit

Copyright 1938, King Features Syndicate, Inc., World rights reserved

Tomorrow: A Long-Winded Feat



PIKE'S
PEEK

Colo.
Sprgs.
Colo.

Audrey
TWITCHELL
WENT
SKIING
IN A
COSTUME
MADE OF
SALES TAX
TOKENS

Ah-ha!!! So this is what comes of collecting tax tokens!

Date: 7/4/38

Want Ads

SELL 50 different or 100 mixed transportation tokens for \$12.50 postpaid, 30 different parking \$9.99 postpaid. Joseph E. Studebaker, Jr. MSGT USMC Retired, 2614 Legare Street, Beaufort, SC 29902.

Would like to hear from anyone who has ANY Florida tokens of any type or description that they might want to sell or trade, especially transits. Frank F. Bennett, 11598 N. Wingate Road, Jacksonville, FL 32218.

FOR TRADE: Rock Island, IL $\frac{1}{4}$ c sales tax token. I need (Chits numbers) AL #10; AZ #1, #6, #7; IL prov. #9, #27, #28, #29, #31, #79, #93. I also collect prison, transportation and race track admission tokens. Bob Kelley, 12000 Lawnview, Apt. 9, Cincinnati, OH 45246.

Ten different tax tokens, our choice, \$2.50 postpaid. Frank P. Siwiec, 152 Mt. Bethel, Warren, NJ 07060-5195.

U.S. and world coins and world currency to trade for sales tax tokens. Please send your list for my generous offer. Thanks. Tom Holifield, P.O. Box 533, Alderson, WV 24910.

BOOK, Perspectives in Numismatics, 385 pp., illustrated, 5 chapters on tokens including bibliography by state. Softbound, \$15; hardbound, \$25. Chicago Coin Club, P.O. Box 2301, Chicago, IL 60690.

WANTED: A copy of Chits, Chiselers and Funny Money. Please send price desired and a description of condition to James McCarty, 8158 S. Downing St., Littleton, CO 80122.

ANTI-TAX BUTTONS FOR SALE! I still have a handful of OR #5 buttons. \$1.50 each, postpaid. Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

ATTS AD RATES 1986

The ad rate remains unchanged for 1986 . . .

FULL PAGE \$24.00

HALF PAGE 7.50



THIS IS THE LAST ISSUE YOU WILL RECEIVE UNLESS YOUR 1986 DUES ARE PAID. SEND YOUR DUES OF \$5.00 TODAY TO: ATTS, P.O. BOX 614, CORVALLIS, OR 97339.



Organizational Report

American Tax Token Society
Secretary and Treasurer's Report

Fourth Quarter, 1985

FINANCIAL REPORT

Previous Balance.....\$ 1511.77

Credits:	Dues payments received.....	209.00
	Booklet sold.....	3.00
	Donations to ATTS (Thank You!)..	5.00
	Interest.....	20.67

Debits:	Direct Mail to Late Payers.....	4.40
	Newsletter Payment, #51.....	57.54
	Contract Ad-- <u>TAMS Journal</u>	56.75
	Rubber Stamp for Business Off...	8.80

Current Balance.....\$ 1621.95

NEW MEMBERS (Welcome to ATTS!)

R-367 Claude Scott, Jr., 2816 Airport Rd. #125, Colorado Springs,
CO 80910.
R-368 Bruce Robinson, 1903 W. 7865 S. #20, West Jordan, UT 84084.
R-369 Henry Schumacher, 2709 N. Vista Road, Arlington Heights, IL
60004.
R-370 David Bennison, Box 2967, Wasilla, AK 99687.

CHANGES OF ADDRESS

F-12 Jerry Finch, 2955 N. 400 W. Apt. 1045E, Layton, UT 84041.
L-150 Lawrence Hopper, 356 E. Desert Inn Rd. #109, Las Vegas, NV
89109.
R-276 Max Studley, 3000 W. Lobo, Tucson, AZ 85741.
R-295 Raybon Gilbert, 8566 S. Maplebrook Cir., Brooklyn Park, MN
55445.
R-312 Jay Harris, 5245 North Ridge Rd. Lot #31, Madison, OH 44057.
R-327 Tom Holifield, P.O. Box 533, Alderson, WV 24910.

REINSTATED TO MEMBERSHIP

F-51 Ken Hallenbeck, 619 N. Nevada, Colorado Springs, CO 80903.
R-245 Edward Tupper, 6241 34th Ave. NE, Seattle, WA 98115.
R-276 Max Studley, 3000 W. Lobo, Tucson, AZ 85741.
R-284 Mike Batkin, P.O. Box 19, El Paso, TX 79940.
R-295 Raybon Gilbert, 8566 S. Maplebrook, Brooklyn Park, MN 55445.



ATTS NEWSLETTER

53

APR — JUN 1986

IN THIS ISSUE

NEW FINDS - Ohio, Illinois, Nebraska
HISTORY - Tenino
TOKENS - Canada
TEST YOUR KNOWLEDGE
LETTERS
BEGINNERS - Plastics
ORGANIZATION - Election, Quarterly Report,
Board Actions
ADVERTISEMENTS

This issue is longer than the customary 16 pages due to the volume of material which needs to be printed. If you keep feeding information for the Newsletter, it will be longer every time.

---Merl Malehorn, Editor

Jerry Schimmel's Mail Bid List #12 included three lots of U.S. Sales Tax Tokens. The descriptions and winning bids are:

1. Omaha NB, Omaha in 1941 . . . Sales Token Value - None etc, uniface white cardboard, 42 mm similar to NB #1 & #2, abt VF (\$25) Winning bid: \$31.
2. Washington State (WA #3) copper version of 1935 aluminum tax token. Fine. (MB \$90). Winning bid: \$90.
3. Miscellaneous lot of 4: El Paso IL 1/4c VF with minor rim damage; Stevenson WA and Spokane WA 1941 cardboards, (WA #50 & #51) EF; Jerry (Tokennut) Bates 1975 al Un (PJB #4). (Estimated \$20-25). Winning bid: \$26.

New Finds

Omaha (reported by Merl Malehorn)

The illustration below is the first lot in Jerry Schimmel's recent mail bid auction, which is reported separately in this issue. Chits catalogs a similar item as:

Omaha Chamber of Commerce

Obv. OMAHA CHAMBER / OF COMMERCE / OMAHA, NEBRASKA /
(in circle) NEBRASKA / (map of U. S. with white
Nebraska map superimposed / NO BONDED DEBT / NO
SALES TAX / NO INCOME TAX / AMERICA'S WHITE
SPOT) / THIS / KIND OF MONEY / IS NO GOOD / IN
NEBRASKA / (in box) SALES TOKEN / value-NONE)
Rev. blank

1. 42 mm. BLUE AND RED PRINTING ON WHITE CARDBOARD no center hole

Similarities are obvious in a side-by-side comparison. (NB #1 below is reduced; the new find is full size.) Since there is a difference, the new find is assigned a pseudo-Chits number NB #10. Until others are known, it will be considered as R-10, unique.



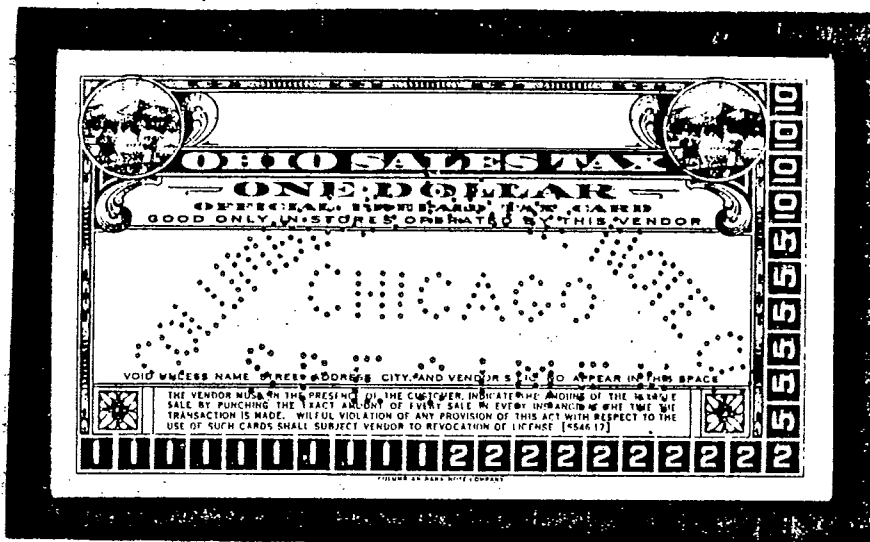
NB 1



Ohio Punchcard (reported by Ed Kettenbrink)

Illustrated is an unlisted specimen Ohio punchcard. It is a thirty space card printed in black ink on gray cardstock with an underlying "safety design" (Chits type SC2). No control letters or numbers are present and the card is a product of the Columbian Bank Note Co. "COLUMBIAN BANK NOTE CO." is punched in the card in an arcuate pattern which surrounds "CHICAGO" and "SPECIMEN" in two additional straight lines below. Punching was accomplished by a series of circular holes approximately 3/4 mm in diameter. This represents the first and only specimen punchcard that I have seen. The 1981 Schimmel collection sale which had an extensive selection of Ohio cards, contained no specimens. Specimens and proofs of most of the other Columbian sales tax receipts exist and tend to be fairly abundant (and also unlisted), but apparently

this abundance is not the case with punchcards. The reason for the abundance of this material is because much of the Columbian Bank Note Co. archives of proofs, etc., came onto the collector market in the mid-1960s after the demise of the company. Much of this material was originally distributed by a stamp and coin company in St. Louis, Missouri.



Illinois: Chicago North Shore and Milwaukee R.R. (reported by Merl Malehorn)

The illustration below shows a token on which information is not available in Chits or the Newsletter. A pseudo-Chits number IL #133 is assigned.



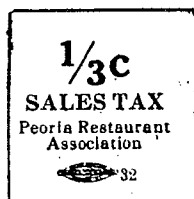
IL #133 Chicago North Shore and Milwaukee R.R.

Obv. ONE CENT / will be refunded by the Comp- /
any to the original purchaser / of this coupon
if the 3% Illinois / State Sales Tax is declared
void / A. A. Sprague & Britton I. Rudd /
Receivers for / CHICAGO NORTH SHORE & /
MILWAUKEE R.R. / (serial number)
Rev. NORTH SHORE L(INE) / HOWARD STREE(T)

40 x 25 mm black printing on deep pink obverse;
dark gray printing on deep pink reverse, design black print
two elliptical figures with wavy lines longitudinal
to margin.

Illinois: Peoria (reported by Merl Malehorn)

This illustration is a token somewhat different from those cataloged in Chits.



Chits catalogs several tokens issued by the Peoria Restaurant Association as follows:

Obv. $\frac{1}{3}$ c / Occupational / Expense / Peoria Restaurant /
Association / (union bug) 32
Rev. blank

54. 25 mm. x 25 mm. BLACK PRINTING ON GREEN CARDBOARD

Obv. $\frac{1}{3}$ c / Occupational / Expense / Peoria Restaurant /
Association / 32 (union bug)
Rev. blank

55. 25 mm. x 25 mm. BLACK PRINTING ON ORANGE CARDBOARD

Obv. $\frac{1}{3}$ c / Occupational / Expense / Peoria Restaurant /
Association / (union bug) 32
Rev. blank

56. 25 mm. x 25 mm. BLACK PRINTING ON WHITE CARDBOARD

Note that this token is worded as "sales tax" rather than as "occupational expense." There seems to be no other cataloging of this token, and the number after #56 is taken, so a pseudo-Chits of #56.5 is assigned.

IL #56.5 Peoria Restaurant Association

Obv. $\frac{1}{3}$ c / SALES TAX / Peoria Restaurant / Association /
(union bug) 32
Rev. blank

25 x 25 mm. BLACK PRINTING ON BUFF CARDBOARD

Illinois: Randolph County #74 (reported by Merl Malehorn)

Chits catalogs Randolph County #73 and #74 as follows:

RANDOLPH COUNTY pop. 1930 - 29,313 pop. 1940 - 33,608

(Note: The following tokens were printed in cards of forty and then cut apart. George Magee, Jr. secured the printing plates and reprinted them. The originals are distinguished from the reprints as follows: The original cards were buff colored, bore the legend CUT ON MIDDLE LINE-ONE INCH SQUARE on the upper margin, bore the legend TOKENS WILL BE REDEEMED - AT FACE VALUE - BY ANY MEMBERS OF THE ASSOCIATION on the lower margin, and had a blank reverse. The reprint tokens were manila colored, had no legends on the margins of the whole card, and were rubberstamped on the reverse of each token with the legend THIS TOKEN / A REPRINT. Only the legend reading for a single token is listed below. Measurements are also only given for single tokens.)

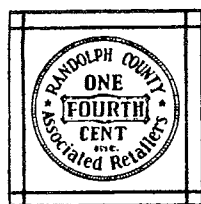
Obv. RANDOLPH COUNTY / ONE / FOURTH / CENT / INC. /
Associated Retailers
Rev. blank

73. 25 mm. x 25 mm. BLACK PRINTING ON BUFF CARDBOARD
a. single specimen
b. whole card of forty (212 mm. x 149 mm.)

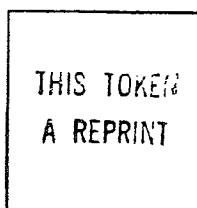
Obv. RANDOLPH COUNTY / ONE / FOURTH / CENT / INC. /
Associated Retailers
Rev. THIS TOKEN / A REPRINT

74. 25 mm. x 25 mm. BLACK PRINTING ON MANILA CARDBOARD /
PURPLE RUBBERSTAMPED
a. single specimen
b. whole card of forty (217 mm. x 143mm.)

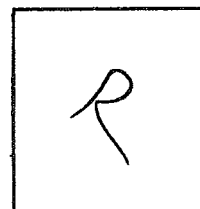
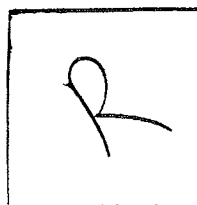
In ATTS Newsletter Vol. 7 No. 4, September - October 1977, Tom McMann illustrated a Randolph County with a big "R" penned on the reverse, and wondered what it might be. There is no response in the later issues of the Newsletter. Until someone proves it to be otherwise, it seems prudent to assume it is one of the reprints with something on the reverse other than as Chits describes. Illustrations of the #73 and #74 obverse, the #74 reverse, and two of the "R" reverses are shown below.



#73 & #74
obverse



#74
reverse



"R" reverses

Tenino's Wooden S.T.T.s

by Tim Davenport
(ATTS R-232)

NOTE: This article was written back in 1981 for a college journalism class. It was well received. I originally planned to publish it in TAMS Journal, the publication of the Token and Medal Society, but somehow I never got around to sending it in. If it seems to be written for the numismatic layman rather than the tax token specialist--it was!

I'd also like to belatedly thank the Reader's Digest Foundation for travel money to bop up to Tenino to research and write this. While I loathe the Digest's politics, I do appreciate the fact that they make research money available to journalism students. Their gas money made this article happen.

T.L.D. 3-29-86

There are exonumists who turn a shade of pale green at the very mention of sales tax tokens. They imagine crates and crates of poorly made aluminum and plastic discs sitting in dank basements across the nation--an eternal supply for the "junk boxes" of the coin dealers of America. Hence, little attention is paid to the "lowly" sales tax token series.

However, a growing number of hobbyists have taken a careful look at the sales tax token series. These collectors have found that sales tax tokens have a much richer history than is commonly known--the stories behind the tokens being almost as diverse as the brightly colored tokens themselves. Perhaps the most fascinating of the roughly 650 types of sales tax tokens known to exist are the wooden sales tax tokens of Tenino, Washington, used for a brief period of time in 1935.

* * * * *

It was April 30, 1935 in Tenino, Washington, and McLain's Market was in a bind. The 3% Washington sales tax was due to go into effect the following day, but the aluminum sales tax tokens promised by the state tax commission had yet to arrive. Unless an alternative was quickly devised, purchasers of small items would have to be charged a full penny extra to cover sales tax. A housewife buying a 5¢ bar of soap would have to pay 6¢--a 20% marginal tax rate. It was the midst of the Great Depression, unemployment was terribly high and deflation reigned. Every penny counted. Sales of small items at McLain's Market would undoubtedly suffer unless something was done.

Don McLain, whose grandfather had founded the grocery in 1908, remembered the wooden money that had been issued by the Tenino

Chamber of Commerce from 1931 to 1933 to avert a currency shortage resulting from the failure of the Citizen's Bank of Tenino. Perhaps some sort of wooden sales tax token could be devised for use until the state finally delivered its tokens, McLain thought. McLain decided to pay a visit to Donald M. Major, publisher of the local newspaper, the Thurston County Independent.



DON MAJOR (CENTER) ALONG WITH TWO "CO-SIGNERS" OF THE 1931-33 TENINO WOODEN MONEY SCRIP. (courtesy Eilene Dwelley, Tenino Independent)

Donald Major had handled the production of wooden money for the Tenino Chamber of Commerce. His electric "snapper" printing press had churned out the several thousand wooden flats that had helped the community out of its previous monetary crisis. Don McLain hoped that Major would have enough unused wooden stock on hand to produce an issue of wooden sales tax tokens for the market that he and his father ran. A supply of wooden stock was found and that night the press sprang into action.

The following day, Don Major delivered a batch of wooden sales tax tokens to McLain's Market. The tokens were apparently printed in small cards of 10 or 15 tokens and were hand-cut into singles for use. The tokens were printed on Sitka spruce "splicewood"--a substance manufactured by a Mr. Eckersly of Aberdeen, Washington by sandwiching a piece of thin paper between two thin (1/80th inch) pieces of wood. No records are known to exist as to the amount

charged by Major to produce the tokens.

The wooden sales tax tokens proved to be an immediate success, and soon most of the other businesses in Tenino were coming to Major to have their own tokens printed up. A total of eleven issuers are known, who circulated an array of purple, red, blue-green, or green tokens. Even Don Major was using the one-inch-squares at the Thurston County Independent. Soon, however, Major hit upon an idea of his own. Rather than simply using the tokens to simply facilitate trade, Major turned them into a political weapon.

Major, a staunch Republican, began issuing Thurston County Independent sales tax tokens which satirized the Democratic Governor of the state, who had campaigned on an anti-sales tax platform only to enact a sales tax after his successful election. Initially, Major issued tokens with a small red (Democratic) donkey bust on the reverse--but soon this subtle dig at the Demos was replaced with a series of three other donkey designs complete with the mocking legend "Is his face red!"



The first of these revised donkey designs depicted a larger, more comic donkey bust with the legend, while the other two reverse types depicted a simple walking donkey with the issue date above. On some tokens the donkey is walking to the right, while on others he faces the left. These walking donkey reverses were also employed on some of the tokens used by another issuer, the Paramount Service Station. Presumably, the proprietor of this establishment was also a Republican!

Within a month or two, the state of Washington began shipping both aluminum and temporary cardboard sales tax tokens to the merchants of Tenino, thus ending the useage of Tenino's wooden tokens of necessity.

* * * * *

If there has ever been a town that has had a love affair with wood, it is Tenino, Washington. Today it is a pleasant community of about 1100--still basking in its limited recognition as the "Home of Wooden Money." Momentos remain from the days when "Tenino" and "wood" were synonomous--a 1933 Tenino telephone directory was printed on wood, as well as the cover of the 1934 Tenino High School annual.

Today, Tenino serves as the home of the Tenino Wooden Money Society (TWMS), an organization which raises most of its funds through the sales of wooden souvenirs printed on the same press used to make the original wooden issues. TWMS was influential in raising funds for the moving of the historic Tenino railroad depot to the town's park in 1975, for conversion into a museum. Not surprisingly, the Tenino Museum features an excellent collection of original era and reprint wooden money.

Tenino wooden sales tax tokens remain very collectable today. They are sought after by both wooden money collectors--who tend to have a soft spot for all issues from the "Home of Wooden Money"--and collectors of sales tax tokens. Unfortunately, much of the information concerning these pieces is sketchy, especially information concerning rarity. Virtually all of the Tenino wooden sales tax tokens are seen as being scarce to rare, despite evidence to the contrary. For example, a communication dated April 6, 1937 from Tenino resident Harry W. Penny, owner of Penny's Garage, to Mr. George Magee of Philadelphia, PA reads:

"In regards to "Penny's Garage" tokens.
I have only about 1400 left since the
state caught up with their supply & you
may have them in 100 (piece) lots at 100
F.O.B. Tenino..."

Additionally, Don McLain says that at least 1,000 "L.A. McLain" tokens were manufactured for use in McLain's Market. It is clear that large quantities of some Tenino pieces were produced--although no piece is "common" due to the high rate of attrition. The reader is encouraged to look up the "Tenino Wood Update" in ATTS Newsletter vol. VIII, No. 4 for the most accurate data regarding the rarity and value of issues in the Tenino series.

In general, the tokens of five issuers--Campbell & Campbell, The Drug Shop, Jack Horner, E.F. Walker, and White Front Garage are extremely rare and worth \$25+ per token. Tokens of the Thurston Co. Independent are generally the most common, worth \$4 or 5 each.

There are three basic reference books for the Tenino wooden sales tax token series. Hudson's Guidebook of Wooden Money, sixth edition, lists 42 types by 11 issuing firms. Hudson's work is strong in that it includes a listing of wood thickness varieties--both typical splicewood and "thin" single sheets of wood are listed. As anyone who has examined a "thin" Tenino token knows, these tokens are distinct and highly collectable varieties and deserve to be included in any listing. However, Hudson's pricing of the tokens fails miserably. No effort is made to differentiate between relatively common and relatively rare types, and a catalog value of \$7.50 is given for everything. This is obviously not reflective of the real world, as any one who has tried to track down an E.F. Walker token can attest.

The second reference book is Mitchell and Shafer's Standard Catalog of Depression Scrip of the United States, published in 1984 by Krause Publications. Mitchell and Shafer list 46 tokens of 11 issuers, including both thick and thin wood. However, they fall into the same trap that claimed Hudson--listing every type as being worth \$10 in XF and \$12 Uncirculated. Again, this is wrong. Some types are worth less and some are worth more DEPENDING ON RARITY.

The third reference book--and the one most tax token specialists are familiar with--is Schimmel & Pfeifferkorn's Chits, Chisellers and Funny Money, published back in 1977. 41 major types from 11 issuers are included, although the "thick" and "thin" wood varieties are ignored. Fortunately, this book does attempt to price tokens according to rarity, with values ranging from \$5 to

\$25 listed in addition to a numerical rarity scale.

Chits does include one token of dubious origin--a "unique" specimen issued by the "Empire Inn" is listed, although the book states that "there is no record of this firm ever having existed in Tenino." The token's existence is unconfirmed, but was reported some time ago to ATTIS Newsletter. It is my firm belief that even if this token does exist--which is questionable--it is not a Tenino product. The firm is not listed in the 1933 Tenino telephone directory, nor has any Tenino resident reported the existence of said firm. The "Empire Inn" token remains one of the mysteries of the Tenino token series.

Die varieties exist for the Tenino series, although research in this area is extremely limited. Since the tokens were printed in sheets of no fewer than 5 and more likely 10 or 15--that there should be some variation between tokens should be no surprise. Type was set for each token. The tokens were not made individually from a single die.

Finally, it is worth noting that the Tenino Wooden Money Society has issued souvenir "sales tax tokens," printed on wood stock on the original press. At least 12 types have been issued since August, 1976--and die varieties for one type are known to exist. These souvenirs are easily distinguished from the originals as they are larger (1.5 inches square vs. 1 inch) and bear the date and event for which they were issued on the reverse.

Variety, collectability, and history--the Tenino wooden tax tokens are certainly one of the most interesting elements of the sales tax token field.

LISTING OF FIRMS WHICH MADE TENINO WOODEN SALES TAX TOKENS

1. Campbell & Campbell (grocery store)
2. The Drug Shop (drug store)
3. Jack Horner (grocery store)
4. Jiffy Lunch (lunch counter)
5. L.A. McLain (grocery store)
6. Paramount Service Station (service station)
7. Penny's Garage (service station)
8. Tenino Cash Market (grocery store)
9. Thurston County Independent (newspaper)
10. E.E. Walker (door to door salesman)
11. White Front Garage (service station)

Canada

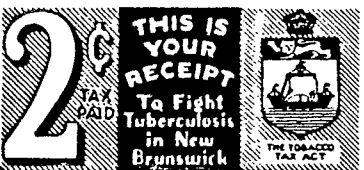
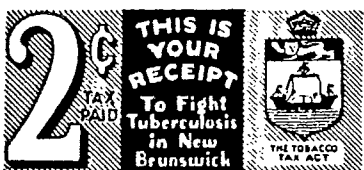
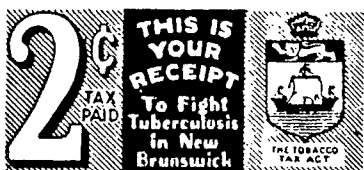
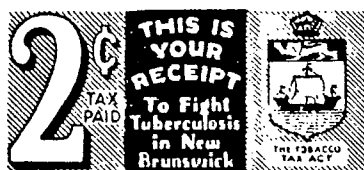
Reprinted from Vol. 2 No. 3&4,
July - October 1972.

Photo Preview of Canadian S.T.T.'s

A.T.T.S. member Jerry Bates has been a very busy man lately; not the least of his several S.T.T. and numismatic projects is the discovery and cataloguing of many, many Canadian sales tax items that have heretofore been virtually unknown among S.T.T. collectors. Jerry's Canadian S.T.T. listing is still in progress, and he estimates that it will yet be a while before he has completed it. Desiring that his listing be as complete and accurate as possible before releasing it, Jerry could not yet furnish us with a "sneak-preview" list. However, in order to whet the appetites of the many A.T.T.S. who will probably take-up this new area of S.T.T. collecting, we furnish a photo preview of some of the items thus far discovered.

NEW BRUNSWICK

This book contains
receipts to value of
\$2.00



This Book Contains
Receipts to Value of
\$2.00



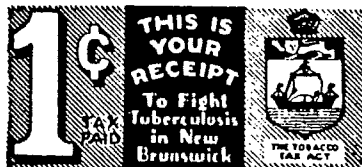
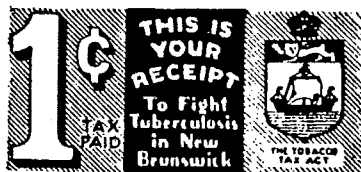
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Photo Preview of Canadian S.T.T.'s

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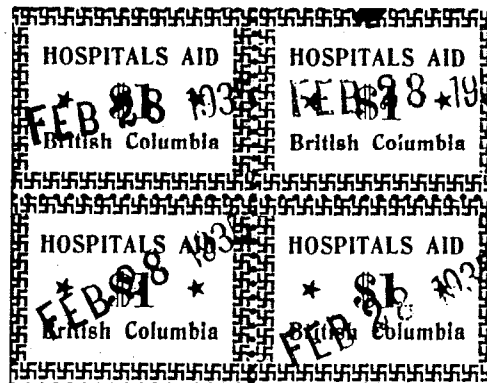
NEW BRUNSWICK

This book contains
receipts to value of
\$1.00



THIS IS YOUR RECEIPT
1¢ Tax Paid
To Fight Tuberculosis
in New Brunswick
The Tobacco Tax Act

BRITISH COLUMBIA



PRINCE EDWARD ISLAND



NOVA SCOTIA

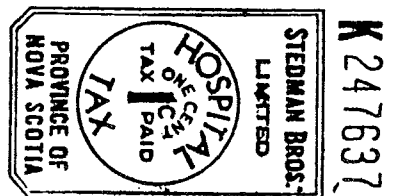
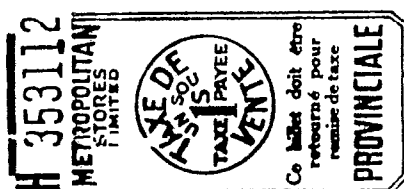


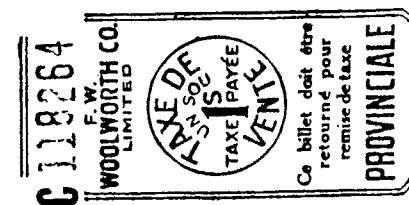
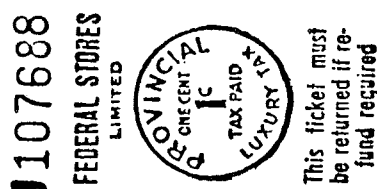
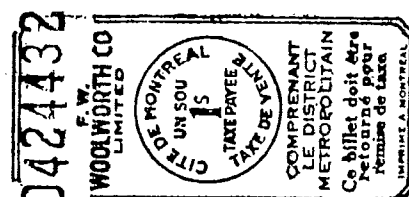
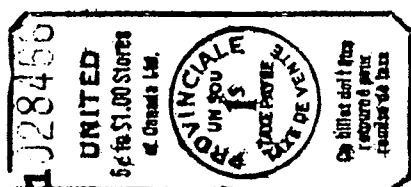
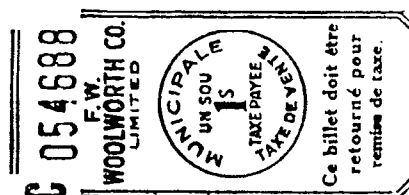
Photo Preview of Canadian S.T.T.'s

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ALBERTA



QUEBEC



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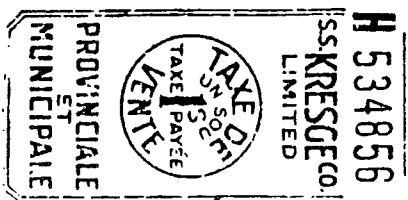
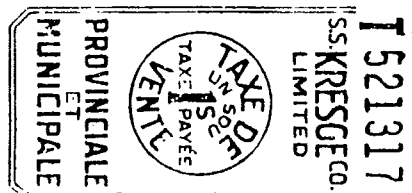
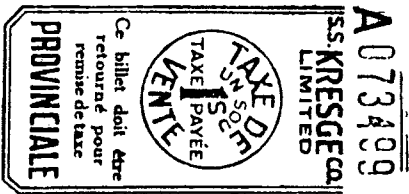
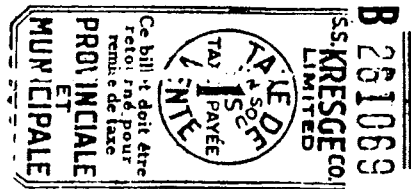
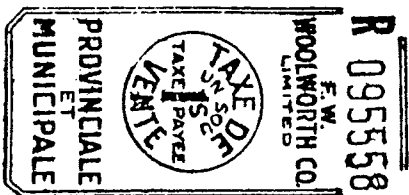
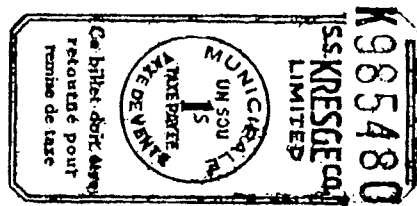
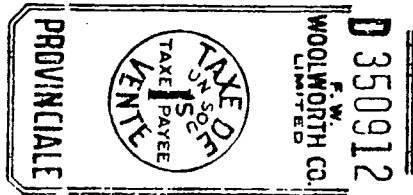
REFERENCES AVAILABLE

For those members who desire to research the Canadian sales tax items in advance of the release of Jerry Bates' listing, the following references are available:

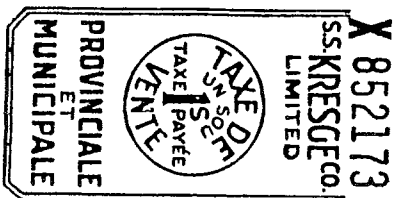
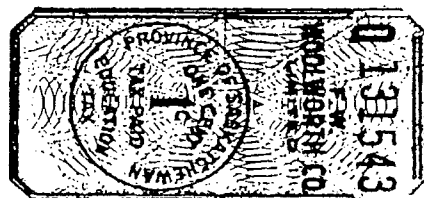
1. BNA Topics, "The Tax Tickets of Canada" by Ed. Richardson (July-August 1963); available from A.T.T.S. Library, item number 122.
2. Greens Catalog (of Christmas Seals and Charity Stamps); available from Christmas Seal and Charity Stamp Society (contact Jerry Bates for Society address). (Because the tax represented by several of the Canadian S.T.T.'s was used for TB research and care, there is some overlapping between sales tax tokens and Christmas seals; in particular, note items number 601-611 and 651-654).

(Continued from previous page)

QUEBEC



SASKATCHEWAN



Test Yourself

15

This set of questions is reprinted from the September - October 1975 issue of the Newsletter.

TWENTY QUESTIONS FOR TAX TOKEN COLLECTORS

by Ernie Altvater Jr.

This quiz is designed to test your knowledge of both Sales Tax Tokens and their histories. If you are able to answer all (or most) of the questions correctly, you have probably read all of the issues of the ATTS Newsletter. If you miss many questions, you may want to go through the back copies of the newsletter. If you do not have all of the back issues of the Newsletter, copies may be borrowed from the ATTS Library!

THE QUESTIONS ...

1. With which state are the Kroger Market "essays" associated?
2. Which tokens include a drawing of a donkey and the caption "Is his face red" ?
3. Who was William F. Dunham?
4. Two types of "milktop" tokens were made for sales tax use. Can you identify them?
5. Two states issued tokens that were completely blue in color. Can you name the states?
6. What do the following names have in common? Columbian, Reserve, Simpson, Strobbridge, Superior, and Merrick.
7. What was the NCTSA, and what was its part in sales tax history?
8. In 1936, George W. Magee Jr. decided that a certain provisional cardboard token was so rare that he had reprints made. What was the token, and how does one tell the reprint from the original?
9. Private-issue tax punch cards were used in five states. Can you name the states?
10. Without looking at your collection, tell which states used the following center punches on their tokens:
 - a) a cross
 - b) a triangle
 - c) a star
 - d) a circular hole
 - e) a rectangular or square hole
11. States often changed the material from which they made sales tax tokens. Can you name the only state to use all of the following materials: brass, copper, fibre, plastic, aluminum, and zinc.
12. Identify the states which used the following inscriptions on their tokens:
 - a) Emergency Relief Fund
 - b) Consumer's Tax
 - c) School Tax
 - d) Luxury Tax
 - e) For Old Age Assistance
 - f) Public Welfare Tax
 - g) Retailer's Occupation Tax
13. With which state does one associate C.O. Sherrill?
14. What is the earliest known item related to sales tax?
15. What is the relationship of the name "Farwest" to sales tax tokens?
16. What does the inscription "Ditat Deus" on the Arizona One-Mill token mean?
17. Why was the first issue of the Missouri "milktop" quickly replaced by another issue?
18. Who was the first cataloguer of Sales Tax Tokens?
19. Which state proclaimed itself "America's White Spot" on some tokens, and why?
20. Name the states in which the following issuers of private or provisional tokens were located:
 - a) Arctic Ice Company
 - b) Eha's Mutual Piggly Wiggly
 - c) White Log Taverns
 - d) Eagle Stores Co., Inc.
 - e) Daniel's Pure Food Stores

... AND THE ANSWERS

(see the next issue!)

A passing note: NM #7a: the numeral is 1.7 mm in height, rather than 2.0 mm per Chits.

Letters

Bill Bills (R-343)(Dallas, TX) . . . "The first paragraph of the Newsletter (No. 52) by President Johnson is very true, I think. The main reasons I joined ATTS were to learn more about Sales Tax Tokens and to try to put together a collection in the best condition I can get. However, I don't see the ads offering price lists of the tokens for sale, which is what new collectors as myself and others need . . . Also, the only reference information I have are the Schimmel booklet and articles in the Newsletter . . . articles are a tremendous help to us . . ."

Wayne Hohndorf (R-268)(Omaha, NB) . . . "I believe I found a New Mexico 5 mill black fiber NM-7(NM #12) . . . I compared it to my New Mexico 5 mill black plastic . . . and I am convinced this piece is genuine . . . the most amazing thing is that I found this token in a junk box at a local coin show. . . piece is not for sale." (Ed. Note: The NM-7 is one of the keys to the series, although considering the several reported in past recent years, may be no better than R-8 by now.)

Tim Davenport (R-232)(Corvallis, OR) provided some articles for the Newsletter . . . is busy writing and editing a regional shoe retailers' newsletter . . .

Ed Kettenbrink (R-83)(Abilene, TX) provided some articles for the Newsletter . . . "the effort to earn a living has definitely been becoming more demanding and is really interfering with my hobbies . . . interested in all areas of the sales tax token collecting hobby, but real expertise is with the paper items as they are an offshoot of my collection of state revenue stamps (all types from all states)". . .

In the last issue, we showed a maverick provided by Bob Kelley (R-287)(Cincinnati, OH). George Hosek (R-372)(Omaha, NB) writes "I have one of those buried in my paper box. I am certain it is one of the cards that are punched for amount of goods bought and when you get enough you get a cup or a saucer or plate or a piece of silverware. I have many various types of those in my Nebraska collection." George and his wife took a trip to Europe in April.

Phil Klabel (R-215)(Peru, IL) writes that his wife, Joan, collects lottery tickets . . . used ones . . . she prefers the colorful Instant Lottery tickets mostly . . . Noting that the editor was in the Navy, Phil comments that he got out in the early 50s as an END2 (Engineman, Diesel, Second Class), having been on an ocean tug and a Landing Ship, Tank.

Larry Freeman (F-10)(Cleveland, OH) sent some xerox copies of some Parma, Ohio City School District Tax Anticipation Notes, with information about colors and quality. The copies were sent on to Ed Kettenbrink for a technical response, in view of Ed's interest in state revenue items.

Mike Pfefferkorn (L-2)(St. Louis, MO) writes that he is still contemplating doing a revision of Chits and will need a lot of input from the newer specialists.

Plastics

17

Merlin K. Malehorn (ATTS L-279)

If you've not had the time or interest to study your plastic tokens, or if you're just starting to look at them, here are some thoughts to keep in mind:

- o Some of the plastics that were used, if not all of them, have aged over the years. By "aging" we mean that there has been some noticeable change in the physical appearance of the token.
- o Aging can occur at rapid or slow rates, so that what appear to be varieties may be only different rates of aging due to different environments.
- o Environments: aging is dependent upon the circumstances in which the token has been resident during its life, in any or all combinations of time, light, chemicals, mistreatments, etc.
- o Aging may have made them more brittle than they were originally. As a result, they may "ring" more when dropped, appear harder than was their original state, etc.
- o Colors may have changed during aging. Exposure to light, UV light, oxygen in the air, and other chemicals in the environment could cause fading or darkening.
- o The tokens may have shrunk during aging. The shrinkage may have been uneven so that the horizontal and vertical dimensions now are different from each other and neither are what they were originally. Or the shrinkage may have been evenly distributed so that the result appears to be a small token.
- o Many aged tokens seem to warp, mostly on the vertical axis. This probably is a result of the variances in the internal stresses induced in the material by the die design when it was impressed upon the plastic to make the token, coupled with the aging process.
- o It is not always accurate to look at a plastic token which appears to have aged and from that deduce the original state or variety of the token. To be technically accurate, there really should be data about the original state or variety, data about the environment in which the token existed, and the final data about its current state, so that there is a baseline for comparison.
- o It is quite possible that what seems to be a minor variety or even some of the varieties in Chits have resulted from aging and are not real varieties.

Election Coming

Within a few months, we will again elect officers. Our current set of officers (the "Board") is:

President: Richard Johnson (F-38)

Vice-President: Jerry Schimmel (H-7)

Secretary-Treasurer: Tim Davenport (R-232)

Editor: Merl Malehorn (L-279)

Board Members-at-Large: Ken Hellenbeck (F-51)
Robert Leonard (F-21)
Lee DeGood (R-234)

Here are the duties of these individuals, in sum:

PRESIDENT: Serves as the formal head of ATTS. Compiles written motions from the Board and sends out periodic communiques to put these motions to a vote.

VICE PRESIDENT: Takes over in the absence of the President. Otherwise, a member of the Board.

SECRETARY-TREASURER: Keeps membership records, pays the bills, minds the savings. Provides a quarterly report on membership, receipts, and expenditures. Accumulates Want Ads for the Newsletter. (The "Business Office.")

EDITOR: Compiles, prints and mails the ATTS Newsletter. Prepares other publications useful to the Society.

BOARD MEMBERS-AT-LARGE: Make and vote on motions regards ATTS activities.

WE NEED YOUR PARTICIPATION! Each of these seven positions is important. How much time they take is more or less up to the incumbent, although the more you put in the more we all get out. Why don't you serve? Nominate yourself. Drop a note to the Secretary-Treasurer, Tim Davenport, P.O. Box 614, Corvallis, OR 97339. We will "politic" in the next issue of the Newsletter, and report the results of the election in the October - December 1986 issue.

BOARD ACTIONS

86-4: Approved appointment of Lee DeGood as replacement for resigned Member-at-Large.

86-5: Approved a project to develop information about the "pioneers" in collecting and cataloging sales tax tokens.

Organizational Report

19

American Tax Token Society
Secretary and Treasurer's Report

First Quarter, 1986

FINANCIAL REPORT

Previous Balance.....	\$ 1621.95
Credits:	
Dues payments received.....	175.00
Booklets sold.....	15.00
Back issues of newsletter sold.....	16.00
Advertising sold.....	7.50
Donation to ATTS (Thank You!).....	10.00
Interest.....	23.11
Debits:	
Newsletter Payment, #52.....	73.84
Postage cost, business office.....	5.37
Current Balance.....	\$ 1789.35

NEW MEMBERS (Welcome to ATTS!)

R-371 M.F. Hartkopf, c/o Jenkins General Store, Jenkins, MO 65677.
R-372 George Hosek, 7411 Idledale Lane, Omaha, NB 68112.

CHANGES OF ADDRESS

R-276 Max Studley, 7425 N. Mona Lisa #66, Tucson, AZ 85741.
R-286 Richard Blaylock, 437 East 3250 North, North Ogden, UT 84404.

MEMBERS DROPPED

As of April 3, 1986, some 37 members have not paid their current ATTS dues. However checks continue to trickle in and a piece of direct mail will be launched to try to keep these people in the organization. A complete list of drops will appear in the next organizational report.

Report Those Finds

It's important to report your sales tax token "finds" in ATTS Newsletter. This gives your editor something to edit and our readers something to read. However, some of you may be a bit bashful about sitting down to a typewriter... So here's an offer you can't refuse...

If you have a "new find" for publication in the newsletter and DON'T want to write about it yourself, drop me a line and I'll get in touch with you about the specifics and take care of the writing. Such a deal!

Tim Davenport
P.O. Box 614
Corvallis, OR 97339

NOW AVAILABLE FROM ATTS

ATTS NEWSLETTER

VOLUMES 1, 2 AND 3
MARCH 1971 - FEBRUARY 1974

Reprinted
by
Merlin K. Malehorn
ATTS L-279
Newsletter Editor
American Tax Token Society
March 1986

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LAST...A REPRINT
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ATTS Business Office
P.O. Box 614
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Wants Ads

21

FOR TRADE: Prison, transportation and race track admission tokens. Want tax tokens, and also any of above. Send your list to Bob Kelley, 12,000 Lawnview, Apt. 9, Cincinnati, OH 45246.

WANTED: Watch fobs with a strap bail "depicting a ship." Send rubbing of obverse and reverse, description and price. Postage refunded. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129.

WANT TO BUY: One specimen of IL-2(#2) - the Retailer's error 1½ mills issue. Thanks. W. W. Trigg, RT 3 Box 4, Russellville, AR 72801.

WHERE'S YOUR AD?! You're entitled to one if you are a member of ATTS! 35 words and it's FREE! Come on, give it a try! Send your ad TODAY to ATTS ADS, P.O. Box 614, Corvallis, OR 97339.

I'M ONCE AGAIN working on my article on Missouri counterstamped cardboards. If you have any tokens with advertising printed or rubberstamped or stuck on the reverse, please drop me a line with details. Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

CORRECTION! CORRECTION!

Ad rates in the last issue were quoted as \$24.00 per page, \$7.50 per half page. That's partly a mistake. The rate per page is really \$14.00. That's right, \$14.00. Half page rate was correct at \$7.50.

AVAILABLE FROM THE ATTS EDITORIAL OFFICE, 6837 Murray Lane, Annandale, VA 22003:

ATTS Newsletter Consolidated Index, March 1971 -
December 1985. \$3.50 postpaid.

Chits - Schimmel and Schimmel - Chits Catalogs,
Code - Decode Tables. \$1.25 postpaid.

A quote from The Numismatist, August 1935, p. 510:

"TWO NEW COINS URGED BY PRESIDENT ROOSEVELT

On July 22 the President directed Henry Morgenthau, Jr., Secretary of the Treasury, to ask Congress to pass a bill authorizing the striking of two new coins of the denominations of one-half cent and one-tenth of a cent, or one and five mills. This decision was reached because of the issuance of tokens for fractional parts of the cent by several of the States to facilitate the payment of sales taxes. Federal officials have declared that State-issued tokens or coins are illegal. It is understood officials will ask for a copper coin for the half cent, slightly smaller than the cent, and a one-mill piece of about the same size but struck in aluminum."

Merlin K. Malehorn (L-279), 6837 Murray Lane, Annandale, VA 22003

PRICE LIST #1

Tokens listed are available for 25¢ each. All are VF or better. If you are interested in G or less, I have many at 10¢.

In view of postal costs, please include 22¢ for first five or less, 19¢ for each group of five or less thereafter. If not included, I will reduce your order by the appropriate amount.

Prices are good through December 31, 1986. If postal rates go up, increase your included postage appropriately.

Price List #2 will include the "other half," probably the next issue.

- AZ-1 (#1) 16 mm, 1 mill, copper, motto shaded
- 2 (#5) 16 mm, 1 mill, aluminum, motto not shaded
- 5 (#3) 23 mm, 5 mill, copper (may be #3a or #3b)
- 6 (#10a) 23 mm, 5 mill, brass, rounded surfaces
- 6 (#10b) 23 mm, 5 mill, brass, flat surfaces

- AL-1 (#1) 23 mm, 1 mill, aluminum, center hole
- 2 (#2) 16 mm, 5 mill, brass, no center hole
- 7 (#14) 23 mm, 1 mill, whitish gray fibre, no center hole
- 9 (#18a) 23 mm, 1 mill, light gray fibre, no center hole
- 12 (#20) 23 mm, 5 mill, red fibre, no center hole
- 13 (#21) 23 mm, 5 mill, red translucent plastic, no center hole

- CO-6 (#10) 23 mm, 2 mill, red-brown fibre, touching circle
- 6 (#12) 23 mm, 2 mill, red fibre, touching circle
- 6 (#13) 23 mm, 2 mill, red fibre, circle not touching
- 7 (#14) 23 mm, 2 mill, red translucent plastic

- IL-1 (#3) 16 mm, 1½ mill, aluminum
- 3 (#5) 16 mm x 16 mm, 1½ mill, aluminum

- KS-1 (#2) 16 mm, 1 mill, aluminum, center hole
- 3 (#3a) 16 mm, 2 mill, zinc, rounded surfaces
- 3 (#3b) 16 mm, 2 mill, zinc, flat surfaces

- LA-1 (#2b) 23 mm, 1 mill, aluminum, pointed corners on hole
- 2 (#3b) 23 mm, 5 mill, brass, pointed corners on center hole
- 3 (#4a) 23 mm, 1 mill, aluminum, rounded corners on hole
- 4 (#5a) 23 mm, 5 mill, brass, rounded corners on center hole

- NM-1 (#3) 16 mm, 1 mill, aluminum, Type I
- 3 (#6) 16 mm, 1 mill, aluminum, Type II
- 4 (#7a) 16 mm, 5 mill, copper, Type II, large numeral
- 10 (#15) 23 mm, 5 mill, black opaque plastic

ALSO AVAILABLE, POSTPAID

Technical Note 7-86	IL #2 Retailer's Error Varieties (3)	.50
Technical Note 8-86	Washington (Colfax) #42 Varieties (9)	.75
Technical Note 9-86	AZ #1, #2, #4, #5, #6, #7, #8, #9	1.00
Technical Note 10-86	Michigan (Grand Rapids) #17 Varieties (3)	.75



ATTS NEWSLETTER

JUL — SEP 1986

54

IN THIS ISSUE

NEW FINDS - Washington, Utah, Ohio
HISTORY - Missouri, Council of State
Governments
TOKENS - Illinois
TEST YOUR KNOWLEDGE
LETTERS
CATALOG - Another Idea
COLLECTIONS - The Smithsonian
TECHNICAL - A Question
BOARD ACTIVITIES
ELECTION
ORGANIZATIONAL REPORT
WANT ADS

I'm sorry this issue is a little later than usual. I try to put the Newsletter to bed about the middle of the second month of each quarter, and get it into the mail by the beginning of the third month. However, this time we were waiting to see whether we have a ballot for the election, and therefore delayed printing and mailing.

--- Merl Malehorn, Editor

PRICES REALIZED

Lee DeGood's auction included so many lots that not all prices realized can be reported in the Newsletter at this time. However, some samples of prices realized are:

Lot 772	Canadian Tax Tickets	\$127.00
Lot 739	Dunham 1919 (Chits #D-1)	21.00
Lot 178	Michigan (#165)	24.20
Lot 149	Illinois Thompson's (#118)	20.00
Lot 727	Washington Penny's Garage (#107)	20.00
Lot 714	Washington Freda Gandler (#69)	7.00

New Finds

Washington - Tenino - Hopkins Merc.

A recent find has been a wooden token issued by "Hopkins Merc." As far as known at this time, it is R-10.

Obv. REDEEMABLE / For Sales Tax / 1-5th Cent / HOPKINS MERC. /
TENINO, WASH.

Rev. blank

25 mm. x 25 mm. PURPLE PRINTING ON WOOD

A pseudo-Chits number has not been assigned. If a suitable master can be developed, an illustration will be provided in the next Newsletter.

Utah #8 Variety

On page 617U of Campbell's Tokens of Utah, there are some illustrations of UT sales tax tokens. The first illustration below is from the book and depicts #8, 23 mm. aluminum, star center hole. The second and third illustrations show the same token with a square hole in the center. Campbell's catalogs it as R-10 and does not indicate a value. (The reproduction below is "fourth generation" copy, so the quality is less than desirable.) Does anyone know more about this variety?

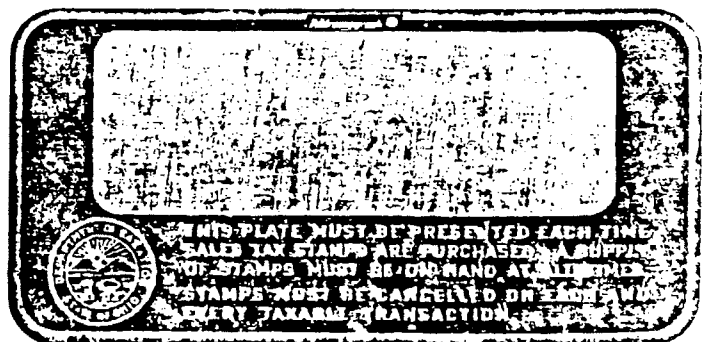
Ohio Addressograph

Newsletter 46 provided some information from Bob Kelley (R-287, Cincinnati, OH) about an addressograph plate presumably used by retail vendors to purchase sales tax tokens from the State of Ohio. A recent exchange of correspondence by the Editor with the Department of Taxation, State of Ohio, has verified that to be the case. An illustration was provided by the Department of Taxation, which indicated that it has no additional information on the number used, disposition of them, and so forth. The Editor has written to the company which took over Addressograph, but has received no reply. Can members provide additional information?

UT #8 Variety



Addressograph



Missouri Sales Tax Tokens

Compiled by
E. C. Kettenbrink, Jr.
ATTS R-83

The following notes, spanning a ten year period, are reproduced verbatim from seven contemporary newspaper clippings. They were discovered in an ancient homemade scrapbook that housed a few common Missouri Tokens. Although dated, most clippings don't indicate their origin, but the Kansas City Star and Kansas City (?) Sentinel would seem to be good candidates as sources for all. I hope that members of the ATTS find these articles as interesting as I did, and hopefully they will shed some light on unknown areas of "salestaxania." These notes supplement a series of similar clippings that were published in the July - October 1973 issue of the Newsletter.

NEW SALES TAX TUESDAY

"Milk Bottle Caps" To Be Used For
Receipt Tokens in Missouri - 1
Per Cent On Consumer

Aug. 22, 1935. The new 1 per cent sales tax in Missouri will become effective Tuesday. It will affect every type of retail business which sells tangible personal property, but will have no bearing on business rendering service only.

The method of collecting the tax has been solved by Forrest Smith, state auditor, who announced Saturday sales tax receipts in the form of milk bottle cap style tokens will be used.

The auditor said 15 million of the receipt tokens would be printed immediately and would be distributed through banks, county clerks and from his office. They will bear the words: "Missouri Retailers' Sales Tax Receipt," and will be in two denominations, 1-mill tokens, which will carry a bright blue circle, and 5-mill tokens, which will have a brown circle.

Mr. Smith said the tokens will be good for change only and that there will be no necessity at any time for a purchaser to have more than five in his pocket. Change for a penny offered in payment of a mill sales tax would include four 1-mill and one 5-mill tokens.

Under the old law, which will be replaced Tuesday, the tax was half of 1 per cent, which has been underwritten generally by merchants and businessmen. The new law requires the consumer to stand the tax and no business may absorb it.

SOURCE OF SALES TAX DOLLARS

MISSOURI 1935

PREPARED BY

FORREST SMITH STATE AUDITOR

\$ 1,644,367.99

GROCERIES



24.91%

AND MEATS

\$ 1,000,944.89

GENERAL



15.16%

MERCHANDISE

\$ 702,103.79

AUTOMOBILES



10.63%

AND ACCESSORIES

\$ 415,257.10

APPAREL



8.29%

AND ACCESSORIES

\$ 260,133.27

LUMBER AND OTHER



3.95%

BUILDING SUPPLIES

\$ 203,807.53

FURNITURE



3.08%

AND FIXTURES

\$ 2,375,058.19

MISCELLANEOUS



35.98%

AND UNCLASSIFIED

\$ 6,601,670.76

100.00%

A bracket system is outlined in a sales tax rules and regulations booklet from the state auditor's office, an advance copy of which has been received by The Sentinel. It is as follows:

Sales of 1 to 14 cents, 1 mill; 15 to 24 cents, 2 mills; 25 to 34 cents, 3 mills; 35 to 44 cents, 4 mills; 45 to 54 cents, 5 mills; 55 to 64 cents, 6 mills; 65 to 74 cents, 7 mills; 75 to 84 cents, 8 mills; 85 to 94 cents, 9 mills; 95 cents to \$1.04, one-cent tax.

Casual or isolated sales, such as an individual selling his household furniture, a farmer selling farm machinery and similar cases do not come under the act.

The first issue of tokens are to be available by Tuesday. Although they will be made of cardboard, metal tokens may be issued later, Mr. Smith said. The decision to issue the "milk bottle caps" was reached after the federal

government failed to authorize faractional money for use in Missouri and other states having sales tax. A "meal ticket" form of tax collection was next announced, but it was discarded for the present form when many merchants protested.

TWO-CENT SALES TAX IN
Twice as Many Mills Collected Since
Tuesday, Day After Stark Signs
- Metal Tokens Coming

June 10, 1937. The new 2 per cent sales tax in Missouri went into effect Tuesday. Passed by the General Assembly, it was signed Monday by Gov. Lloyd C. Stark. Forrest Smith, state auditor, said his department would expect collections under the law's provisions to begin the following day, although technically the tax becomes effective coincident with the moment the governor signed.

The tax means twice as many mills must be paid on any purchase. Instead of one mill on a dime sale, retailers are required to collect two, and one on a 5-cent transaction.

For the present, the familiar "milk bottle caps" will be used for making change. However, the state intends to replace them within sixty days with aluminum tokens, as specified in the act.

The new rate applies to all retail sales of personal property and to certain specified services and must be passed on by the seller to the purchaser, under terms of the act. The law makes it a misdemeanor for a purchaser to willfully evade or refuse to pay the tax. This is a new provision, the old act applying a penalty only to the merchant who refused to collect the tax.

Exemptions written into the new law include freight, laundry, cleaning and dying and fuel used for the creation of power, as well as all forms of advertising. Under the last named exemption, collection of tax for advertising in this newspaper ceased with the last issue.

Another provision is a 3 per cent rebate to merchants who send tax remittances to the state auditor within fifteen days after the close of a calendar month. Failure to do so will cause not only the loss of the 3 per cent allowance, but 3 per cent interest for the period of delinquency as well.

No official notices are being sent out by the state auditor, who is depending on newspapers to inform merchants. Roy McKittrick, attorney general, said "The fact merchants do not know of it (the law) does not excuse them. Ignorance of the law is no defense."

THIRTY TONS OF TOKENS
"BOTTLE CAPS" TO GIVE WAY TO
METAL DISCS SOON

State Auditor Says The Sales Tax
"Coins" Will Be Ready In
Sixty Days - Prepare
New Rules

Jefferson City Bureau
The Kansas City Star

June 16, 1937. Jefferson City - Thirty tons of metal will be used in coining the 50 million new Missouri zinc sales tax tokens to replace the cardboard bottle cap style discs now in use.

Forrest Smith, state auditor, will let the contract for the zinc mills this week. The tokens are expected to cost about \$100,000.

It is not expected that any of the metal mills will be available for distribution for about sixty days.

ABOUT THE SIZE OF QUARTER

The state auditor received the first casts of the new 1-mill zinc tokens Friday. The zinc is guaranteed to be all Missouri metal.

The tokens, slightly smaller than a silver quarter of a dollar, are about the same weight as the cardboard tokens and upon their first appearance are bright and shiny. The inscription is the same on both sides. An outline map of Missouri is shown in the center with a large figure one and the words "Missouri-Sales Tax Receipt" embossed around the outer edge. Two stars separate the word "Missouri" from the remainder of the inscription.



Smith now is making arrangements with banks throughout the state to assist in the distribution of the tokens as they did with the cardboard disc.

NO EXCHANGE FOR CAPS

The present bottle caps will not be taken in exchange for the metal mills, Smith said, but retailers must purchase the metal tokens from the banks. Branch offices of the

sales tax division will be established in Kansas City, St. Louis and other centers where the cardboard mills may be taken for redemption. Banks declined to handle the redemption of the cardboard discs because of the accounting involved.

When the metal discs come from the manufacturer they will be packed in rolls of fifty each, in boxes of ten rolls each, and in cartons of twenty boxes for easy distribution.

The auditor's office, co-operating with the attorney general, now is preparing a new set of rules and regulations to govern collection of the 2 per cent tax.

RULING ON STOCK FEED

A preliminary ruling was issued for dealers in feed because of requests for guidance on collection of the tax on feed for livestock and poultry being fattened for the market. The auditor declared that feed to be used exclusively for livestock designed for the market was not taxable, but that feed for livestock remaining on the farm was taxable. The burden is placed on the seller to determine whether or not the sale of feed is taxable.

Smith's office also issued a preliminary ruling that liquor by package sales and sales by the drink in saloons was taxable. Many questions have been raised on the tax on beverages he said.

MONTH SALES TAX TO \$1,755,267 Collections Nearly Twice Those Under 1 Per Cent Levy

Oct. 6, 1937. Jefferson City - Satisfaction with collection of the new 2 per cent sales tax was expressed by the state auditor's department Friday when September tabulations showed total receipts of \$1,755,267. That compared with collections of \$915,967 for the corresponding month a year ago under the old 1 per cent levy.

BURN OLD TAX TOKENS Redeemed Bottle Caps Are Put Into A Furnace

February 9, 1938. Jefferson City - The old pasteboard sales tax tokens used by Missouri for two years to collect the levy on small sales are disappearing fast from circulation and soon will be replaced entirely with the new zinc disks.

Officials in the sales tax collection office said the milk bottle caps were being redeemed, at face value, as rapidly as they are turned into the main office by merchants who have accumulated them in their cash registers.

All the pasteboard 1-mill and 5-mill tokens are burned in a large furnace at the state penitentiary here after first being sorted and counted so the checks may be issued to those offering them for redemption.

BRIGHT NEW MILLS HERE AT LAST

September 9, 1943. When a shortage of sales tax tokens arose last December, State Auditor Forrest Smith found himself unable to add to his supply because the law required them to be made of Missouri zinc, and the war situation made it impossible for him to get zinc. The legislature abolished the section requiring tokens to be made of zinc, so new tokens were ordered, to be made of plastic, red in color for the 1-mill and green for the 5-mill denomination. The first shipment was received last week, and additional shipments will be received each month until a plentiful supply is on hand. The sales tax collection in August was \$2,773,765.88, an increase of \$319,188.22 over August 1942, which brought the increase for the first eight months of the year up to \$1,565,604.12.

CALLING IN METAL TOKENS

September 13, 1945. All metal Missouri sales tax tokens are being called in by State Auditor Forrest Smith, administrator of the state sales tax law. Apparently, there are now enough plastic tokens to meet the requirements of the department. "In order to relieve the merchants of the inconvenience of handling several types of tokens," Mr. Smith said, "we desire to call in all outstanding metal tokens by the end of 1945. Any merchant having any metal tokens on hand is requested to send them in or drop a postcard to Forrest Smith, State Auditor, and we will have one of our representatives pick them up the next time he is in that vicinity."

Compiler's Notes

I noted several interesting statements in the preceding clippings that I don't believe that I had seen in print elsewhere. I think these points merit mentioning again in the hope that one of the members of our society might be able to add to our knowledge through specimens in their collections or through access to Missouri tax statutes.

In the August 22, 1935 clipping, reference was made to the proposed "meal ticket" form of tax collection. I assume these "meal tickets" would have been similar to the Ohio punchcards. Although never issued, I wonder if patterns might not have been produced? Has anyone ever seen patterns of this type material? They might be worth looking for.

The June 10, 1937 clipping is of particular interest to token collectors as it makes reference to the state's intent to replace the first issued cardboard "milk cap" tokens with metal tokens made of aluminum "as specified in the act." Several of the Missouri tax tokens are recorded as aluminum patterns in Chits, Chisellers, and Funny Money. Also, the existence of a circulated 1 mill token in aluminum, but like the common zinc tokens in design, was reported by Jerry Bates in the March - April 1971 (Vol. 1, No. 1) issue of the ATTS Newsletter. We also know from other sources (Appendix to revised second edition of Schimmel's U.S. State-Issued Sales Tax Tokens) that Missouri's zinc tokens were first placed in circulation on September 15, 1937. Could it be that some of Missouri's first metal token design, struck in aluminum, were issued between June 10, 1937 and September 15, 1937? Could Jerry Bates' aluminum token have been a regular issue of limited numbers rather than a circulated pattern? I don't know, but am just posing the question suggested by limited information from several different sources. A review of the Missouri 2% sales tax law of June 1937 might help clarify this question. I would be pleased to hear from anyone who can help answer this question.

LOUISIANA AND MISSISSIPPI TAX TOKENS.

According to a dispatch recently received here, there are major problems associated with the disposal of sales-tax tokens, as well as in securing them.

Mississippi is having difficulty getting the one and five mill tokens made, because defense demands have contracted for the current supply of aluminum and copper. Louisiana, however, does not know how to dispose of 70,000,000 tokens, which will not be used after December 31, when the 1 per cent. tax will become ineffective. Louisiana will redeem the tokens offered for \$91,000 and will have scrap metal for sale.

The possibility that Mississippi will acquire the tokens needed from Louisiana seems remote, and there is little likelihood of a countermarked issue.

MILL-COIN BILL KILLED IN HOUSE COMMITTEE.

On August 15 the House Committee on Coinage, Weights and Measures voted to table the Administration's bill providing for the coinage of one-mill and five-mill pieces. The committee voted 9 to 1 to table the bill, Representative White, of Idaho, being the only member of the committee to favor the proposed coins. It was contended by the chairman that the Supreme Court would not uphold the Attorney-General's opinion that the State tokens issued to facilitate the payment of sales taxes were illegal.

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SEPTEMBER, 1935

VOL. 8 NO. 9

STATE GOVERNMENT

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MOLLIES

Short for Molecules—Alias Tax Tokens.

ON September 30, leading newspapers throughout the United States published an article on the subject of tax tokens, from which the following paragraphs are reprinted:

Chicago, Ill. Sept. 30.—Molecule money, smidgets, taxies, chits, jiggers—or whatever else the American people “affectionately” call their new sales tax tokens—are not such a small problem as their names or denominations might seem to imply.

“The people of the United States do not generally realize what is ahead of them,” said Henry W. Toll, executive director of the Council of State Governments, today, when making public results of a survey of the tax token situation which the Council has just completed.

“In order to appreciate fully the import of this situation,” Mr. Toll continued, “one must realize that 23 of our 48 states have general sales taxes. The possible introduction of tax tokens is, therefore, of concern to the population of these states, numbering more than 54,000,000 persons. Moreover, sales taxes are being proposed in several additional states. Within the past few weeks approximately 110,000,000 tokens have been issued in the five states which are now making use of them.”

“Mollies” are money

The United States Treasury, Mr. Toll points out, has taken the position that these tokens are

money, and that the states are infringing upon the constitutional monopoly of the federal government to coin money. In the case of those tokens which do not resemble coins, however, the federal government is not pressing its objection at present.

Since five states with a combined population of over 14,000,000 persons already have issued 110,000,000 tokens (a per capita distribution of 8 tokens), American citizens would be handling more than 300,000,000 tokens if the other sales-tax states issued tokens at the preliminary rate of the five states.

Standardization

“Inasmuch as Colorado tokens are valueless in New Mexico, and vice versa,” says Mr. Toll, “there would be some objection to standardizing the size and the shape. On the other hand, if the present situation continues, we shall have dozens of different tokens in circulation, each representing one, one and one-half, and two mills.”

The research staff of the Council of State Governments, under the supervision of Mr. Hubert R. Gallagher, has prepared a more detailed study of the “Mollies” which follows.

How is it possible to administer a one, two, or three per cent sales tax on sales of less than fifty cents? In states where no tax is levied on small sales, penny wise customers and merchants split parcels and use other means of

avoiding the tax. Where the tax is levied on all sales, either the merchant absorbs it and loses a fraction of a cent or the buyer pays an extra cent and loses a fraction of that. To render more exact justice the tax token—worth varying fractions of a cent—is being utilized in a number of states.

Soon after the State of Washington issued sales tax tokens, in May, 1935, President Roosevelt and Treasury officials, in response to many requests, considered the coinage of a half cent piece by the United States Treasury. After congressional hearings, however, the plan was dropped and the Treasury was content with warning state officials that the coinage of tokens by the states would be unconstitutional, although, of course, the matter of prosecution would rest with the Department of Justice. Despite these warnings four states, Colorado, Illinois, Missouri, and New Mexico, followed Washington's lead and issued tokens or scrip. A pre-paid sales tax card is used in Ohio. More recently, however, the Treasury Department has decided that it will not take action against states using fractional currency systems so long as the tokens are not used as change or legal tender.

The experience of Illinois is described by Mr. Neil H. Jacoby, Supervisor in charge of the Legal and Research Division of the Illinois Department of Finance:

"The State of Illinois originally provided a circular aluminum token, somewhat smaller in diameter than the United States ten cent piece, but the federal Department of the Treasury objected to the issuance of these tokens on the grounds of similarity to coins of the United States.

"In consequence, the Department has made available a new square token with rounded corners stamped from the same metal, which has removed the objections of the federal Department of the Treasury on this score."

Within the Constitution

Early in the summer, when Colorado planned to adopt such a system, the United States Treasury's adverse opinion, and the fear of state officers that the coins would become a nuisance,

delayed the issuance of the "midget money" until a Denver drug firm went to court with a test case "charging that the one cent tax on items costing less than fifty cents exceeded two per cent, and thus was a violation of the tax law." It appeared that the sales tax might be declared unconstitutional on these grounds, but the drug firm agreed to drop its action if the token plan was adopted. The method of issuing the tokens is discussed in the following paragraphs from a letter written by William C. Prescott, Director, Sales Tax Division, Department of Finance and Taxation of Colorado:

"We have issued our tokens in the denomination of one-fifth of a cent only. We do not sell these tokens to any one but issue them directly to licensed retailers and vendors under the Emergency Retail Sales Tax Act which became law in 1935.

A convenience

"Licensees remit to the State Treasurer for a desired quantity of tokens which are loaned to them upon receipt of a deposit covering the tokens requisitioned. Our tokens are not legal tender, hence they are not acceptable in the payment of sales taxes to the State Treasurer. They are supplied as a convenience to the licensee in handling sales taxes requiring the payment of a fraction of a cent tax. The tokens are redeemable at the office of the State Treasurer in quantities of five hundred or multiples thereof, whenever presented by licensed retailers or vendors. More than five million tokens are in use and we anticipate that a total supply of eight million will be placed in circulation. We have not yet been able to form an opinion as to the practicability of the tokens."

New Mexico supplies interesting data on the number of tokens needed. Mr. Benjamin D. Luchini, Director of the Emergency School Tax Division of the New Mexico Bureau of Revenue, writes that "The Emergency School Tax Law was originally effective on May 1, 1934, and was limited in its life to June 30, 1935. The last session of the legislature re-enacted the law without any limits and it became effective July

1 of this year, carrying a provision for the issuance of tickets, tokens, or stamps. After considerable study we decided to issue tokens. We now have over two million in circulation and have placed another order for a million more. We feel the minimum number necessary will be about five million."

In Missouri, where tokens similar to milk bottle caps are used, difficulty was at first experienced in making change, but it is expected that after the public becomes used to these tokens that nuisance will be obviated. Tokens have been distributed by the banks.

Hon. Forrest Smith, State Auditor, writes of Missouri's temporary paper tokens: "This Department has distributed fifty-two million cardboard sales tax receipts, to be used by the merchants in collecting our present one per cent sales tax, which is now effective in this state.

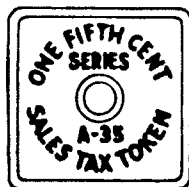
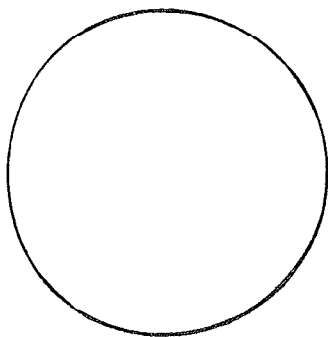
"These receipts are made in denominations of one mill and five mill value. They have been distributed to the various banks and different county clerks of this state, and have only been in use since August 27, 1935. So far we have had very little trouble with the system."

Ohio does not use a token system because the

Tax Commission believes that its bracket system is equitable and effective. Here, of course, the sales tax is not levied by percentages, but in cents, by bracketing. According to Carlton S. Dargusch, Vice Chairman of the Tax Commission, the only deviation from the bracket system is "under a regulation of the Commission which permits the use of a pre-paid sales tax card representing one dollar of purchases, upon the payment of a three cent tax."

The state of Washington has had the longest experience with the use of tax tokens and for that reason a more detailed account of the system, as it is operating in that state, is available. The Tax Commission of the state reports interesting details on the type of token used and the means of distribution employed.

In Washington, the sales tax law adopted provides for a tax on each retail sale made in the state equal to 2% of the selling price. This law specifically provides that "the tax imposed shall be paid by the buyer to the seller, and it shall be the duty of each seller to collect from the buyer the full amount of the tax in respect to each taxable sale." The law further provides that "the Tax Commission shall procure, make available



and sell to buyers, scrip or tokens which shall be accepted by sellers in the payment of the tax imposed. . . . The Commission shall have power to require that persons making retail sales shall purchase and keep on hand scrip or tokens for the purpose of supplying buyers therewith."

Under the provisions of this law, the Tax Commission has supplied both metal and paper tokens equal to the tax on a ten cent purchase: that is, one-fifth of a cent, or two mills.

Careful choice

Metal tax tokens are made of 16 gauge B & S commercial grade aluminum, 89/100 of an inch in diameter (which, in size, is between a five cent piece and a quarter) with a center hole 5/32 of an inch in diameter. This size was chosen for the reasons that such tokens are easily handled and counted. They will not pass through the mouth of the ordinary fare boxes of local street cars and buses, and will operate neither a prepay gas meter nor a prepay telephone instrument. These tokens are well made, not easily bent, stack as accurately as new coins and may be counted by counting machines. At the present time they cost \$1.85 per thousand.

Paper tokens are one inch by two inches in size, and are lithographed in two colors on two ply time-card Bristol. These tokens were issued for temporary use, pending the manufacture of a sufficient supply of metal tokens.

Up to September 21, 1935, the commission had issued 9,000,000 paper tokens and 14,600,000 metal tokens. All of the metal tokens and approximately 6,000,000 paper tokens are in circulation. An additional 4,400,000 metal tokens were to be delivered about September 15.

Paper versus metal

Paper tokens have proved unsatisfactory because they are difficult to handle and count, and because they soil easily and become insanitary. It is evident that, of the 6,000,000 paper tokens now outstanding, a great many are not being used, and practically none are passed out by the merchants unless their supply of metal tokens has been depleted. Both the merchants and the

buying public quite generally object to the use of paper tokens.

As soon as the present order for metal tokens has been filled the commission will have available 15,000,000 metal tokens, which will prove sufficient so that all outstanding paper tokens may then be retired.

It is estimated that approximately 2,000,000 metal tokens are already out of circulation, either because they are retained as souvenirs, because they are used for counters, or for similar purposes. A further shrinkage of circulating tokens of from five hundred thousand to a million per year is anticipated.

Branch offices and banks

The original distribution of tokens was effected through the fourteen branch offices of the commission and through the coöperation of practically all of the state and national banks. The large majority were distributed by the banks. Tokens were either purchased outright by the banks at face value—\$2.00 per thousand—or were sent to the banks on consignment. The banks and branch offices sold tokens to the merchants, who, in turn, distributed them to customers whenever the computation of the 2% tax resulted in any fractional part of a cent.

Each office of the commission maintains a cash token fund, and any merchant holding a certificate of registration, as required under the law, or any bank, is privileged to bring tokens to these offices and exchange them for cash. Token redemption is usually very simple, though at times when a large number of tokens are presented to a branch office, it sometimes becomes necessary for the branch to apply to the Olympia office for a redemption check, in order not to deplete its token fund. Relatively few redemptions are necessary since surpluses may be sold to other merchants.

The commission has never received notice of the use of tokens as money, that is, as a medium of exchange in the transfer of property. The question of the legal authority of this state to issue tokens was challenged in the case of *Morrow v. Tax Commission*, in which it was alleged that the issuance and use of tokens contravened

the federal constitution. In August, the State Supreme Court held that such issuance and use did not violate the federal constitution.

The commission's experience, extending over the five months' period from May to September, has convinced them that tax tokens should never be issued in a denomination of less than two mills. The primary objections to the use of smaller denominations are: first, that it would be necessary for both merchants and the buying public to handle a greater number of tokens; and, second, that the cost of manufacture of such tokens would be considerably more than their face value, if the tokens are made of proper material and in a size convenient for handling.

Collections schedule

The commission has approved a schedule of sales tax collections, which is used by all merchants in the state. Under this schedule, single sales of from one cent to four cents are not taxed; on sales from five cents to fourteen cents one token is collected; on sales from fifteen cents to twenty-four cents two tokens are collected, and so on. Tokens are used only in connection with cash sales. In the case of charge accounts the merchant simply bills the buyer for 2% of his total taxable purchases, charging to the nearest one cent.

Tokens are not accepted by the state in payment of any tax due from a merchant. If the merchant is over supplied with tokens he must first have them redeemed and then make regular remittance for his tax. Redemptions are made only in amounts of 250 or more. In other words, the commission may refuse to redeem less than 50c worth of tokens.

Mixed feelings

The commission finds it difficult to appraise the reception that has been accorded tokens in Washington. There have been a number of more or less humorous objections directed at their use. On the other hand, it is felt that they have been generally well received, and that neither the merchants nor the buying public would wish to have them retired. In comparison with the usual "bracket system" for collecting sales taxes, tokens have been very useful to merchants who make a large number of individual small sales upon which no tax would be collected under the bracket system. They have also been of great benefit to the frugal buyer, who is in no instance required to pay more than one-tenth of one cent above the legal 2% of the purchase price.

Odds and Ends

For those of us who think that some of the aluminum Colorado tokens are "a dime a dozen," this note from The Numismatist of June 1940 (page 445) may be of interest:

FOR COLLECTORS OF SALES-TAX TOKENS.

State Treasurer Charles M. Armstrong, of Denver, Col., has made public a letter from a gentleman in Venezuela suggesting that Colorado sales-tax tokens were being shipped to Japan and Germany for use in munitions manufacture. The writer, from Maracaibo, Venezuela, said he had noted published statements by Armstrong that millions of the State's aluminum tax tokens had disappeared from circulation.

"If you want to know the truth about those Colorado tokens," the writer said, "they are no longer in America, but have come to the Germans and the Japanese for munitions. Down here I have known of Germans going around clubs and saloons collecting beer bottle tops which they shipped by the hundreds of thousands into their country before the embargo. It is logical to assume that Germans and Japanese have done the same thing with the Colorado sales tax tokens."

Illinois: Miscellany

15

Merlin K. Malehorn (L-279)

Illinois #3 and #4 (IL-1)



In ATTS Newsletter Vol. 1 No. 6, January - February 1972, the late Jerry Bates (F-1) provided a photo study of these tokens as well as IL #5. In ATTS Newsletter Vol. 2 No. 2, May - June 1972, Robert Leonard (F-29) responded, in effect suggesting that his examination of these tokens revealed information different from that reported by Bates.

Chits, presumably basing the comment on these articles, comments following IL #1 that "Many die varieties of this and the other state tokens exist." It also refers to the cited two articles for information on the "controversial varieties."

Since I had an accumulation of 332 IL #3 and/or #4 on hand, I decided to start with the information in the articles and see whether any amplification or clarification could be provided.

The measurements reported by Leonard were taken on the reverse face. They were: (1) the distance between the bottom of the fraction bar and the right serif of "1"; (2) the vertical distance from the bottom of "MILLS" to the top corner of "U"; and (3) the distance from the right edge of "2" to the right edge of "S". I started with these three measurements to try to sort out the tokens on the basis of the reverse dies. Although I found what I think were some of his dies, it quickly became obvious that those three measurements alone were insufficient. For example, I found several tokens which had the same three measurements but which were distinctly different under a magnifier. The bars, in particular, differ even when wear is discounted. Also, I couldn't see any of the thick and thin characteristics suggested by Bates. I tried to extend the equivalent of Leonard's measurements to the obverse, but again was frustrated. Eventually, I took all the following measurements on every token and still came out with tokens with the same measurements but different bars. Therefore, I used these measurements as a starting point to sort out the tokens, and then examined every face under a magnifier in order to find those that were the same.

Obverse

- o Intersection of right edge of numeral 1, when extended, with OF in OF.
- o Intersection of lower edge of bar, when extended, with AN in FINANCE.
- o Intersection of lower edge of bar, when extended, with E in STATE.
- o Distance from lower left edge of numeral 1 to upper left corner of M in MILLS, measuring parallel to MILLS (i.e., "horizontal").
- o Distance from right edge of tail of 2 in fraction to outer edge of upper serif on S in MILLS, taken horizontally.
- o Distance between lower right corner of numeral 1 and lower left corner of bar, taken horizontally.

- o Distance from lower left corner of M in MILLS to outer corner of the left end of the top of the second T in STATE, taken horizontally.
- o Distance from lower left corner of M in MILLS to upper corner of the left end of the top of the second T in STATE, taken vertically.
- o Distance from lower right corner of base of 1 in fraction to bar, taken perpendicular to the bar.
- o Distance from the bar to the upper edge of the 2 in the fraction, taken perpendicular to the bar at the closest point of approach of the 2.

Reverse

- o Same measures, except the first was intersection with TA in RETAILERS', the second was with S in RETAILERS', the third was with PA in OCCUPATION, and the seventh and eighth were with the U in OCCUPATION.

My results are summarized below. I will be glad to provide copies of the raw data (diagrams and measurements) to anyone who wants to get involved in this effort to identify dies.

I found 23 different dies for the reverse. Three of them were obvious reengravings of other dies with the same measurements; that is, three of the 23 were IL #4. Just to illustrate the extent of the problem, "Leonard's first measurement" ranged from .2 mm to 1.1 mm. The number of dies with these measurements was:

.2 mm	2	.5 mm	5	.8 mm	1
.3 mm	3	.6 mm	5	1.1 mm	1
.4 mm	5	.7 mm	1		

Fortunately, some of the other measurements plus detailed examination of the faces made it possible to sort them out.

There were several different die cracks, metal deposits, and other unique features observed and sketched as an assist in the classification process. In three cases, the dies were obviously the same to begin with, which presumably means struck from the same hub, but had cracked in different patterns. I was able to identify three dies from the same hub in each of two of the cases, and two in the other case.

On the obverse, I found 25 different dies. Of these, four were the obverse of the IL #4 reengraved reverses and were duplicates of IL #3 dies. The equivalent to "Leonard's first measurement" ranged as follows:

.2 mm	1	.5 mm	5	.8 mm	1
.3 mm	2	.6 mm	2	1.1 mm	1
.4 mm	11	.7 mm	2		

There were several different die cracks, metal deposits, and other unique features observed and sketched.

With regard to combinations, for the most part the obverse and reverse dies remained paired with each other. However, there were a few excursions in which an obverse was paired with some other reverse. All told, forty-six combinations were observed, of which five were IL #4. There was one combination of IL #3 which occurred 147 times, or 47% of the IL #3 tokens. Of the 332 tokens, 21 were IL #4, which would mean that approximately 6% of the tokens were struck from reengraved dies.

Effingham

Chits catalogs as follows:

"Obv. REDEEMABLE AT CHAMBER OF COMMERCE / EFFINGHAM /
 $\frac{1}{4}$ c / ILLINOIS
 Rev. same as obv.

21. 16 mm. COPPER no center hole"

Although it doesn't really make any difference, the obverse and reverse are not exactly the same. The easiest way to distinguish them is to measure the bars. On one face the bar is 3.4 mm in length; on the other it is 2.8 mm.

Litchfield

Chits:

"Obv. REDEEMABLE AT CHAMBER OF COMMERCE / LITCHFIELD /
 $\frac{1}{4}$ c / ILLINOIS
 Rev. same as obv.

39. 16 mm. COPPER no center hole"

Dies are not quite identical. On one face, the L and D of LITCHFIELD lie directly under the R of CHAMBER and O of OF, respectively. On the other face, the L and D are offset to the right about half a letter-width.

Ladd

Chits:

"Obv. LADD BUSINESS MEN'S ASS'N / $\frac{1}{4}$ c
 Rev. same as obv.

35. 16 mm. COPPER no center hole"

Again, the two faces are not identical. On one, the line paralleling the bottom of the bar lies between M and E in MEN'S and touches the right leg of the A in LADD. On the other, the line intersects the E in MEN'S and the first D in LADD.

Illinois #5

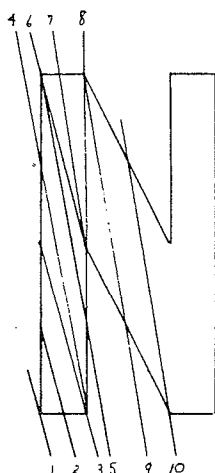
Chits catalogs a state issue as #5. It is 16 mm square and there are two varieties reported, based on thick letters and thin letters. I suspect this definition of varieties is based on some work by Jerry Bates reported in the Newsletter Vol 1 No 6, January-February 1972. Jerry had examined the round and square state issues. However, Bob Leonard (F-29) responded in Vol 2 No 2, May-June 1972, that he couldn't sort out the round ones on that basis. Instead, he listed several dies that he had identified by taking measurements of the round tokens. As far as I can determine, nothing more had been published about the square tokens. Therefore, I used a 16X magnifier, .1 mm scale, transparent glass scribed with a straightedge, and 1 mm caliper with .1 mm vernier, to examine the 511 #5 in my possession.

With regard to the obverse, I believe there are at least 10 varieties of the die. I suspect there are more, but do not trust my instrumentation to be more precise. This finding is based on where the lower edge of the bar, when extended, intersects the second N in FINANCE. "Lower edge" is defined as the line where the rise begins to form the bar.

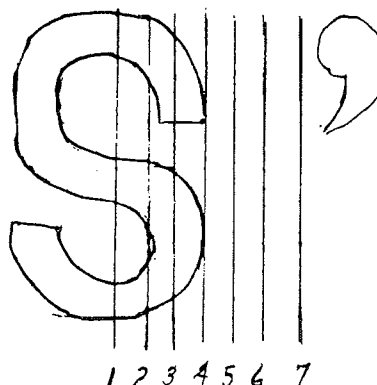
With regard to the reverse, I believe there are at least 7 varieties of the die. I am pretty sure there is another one in between my 4th and 5th, but again am not confident of my instrumentation. In this case, I based my findings on where the lower edge of the bar, when extended, intersects the S in RETAILERS.

I have identified these varieties thusly:

Obverse



Reverse



These varieties were found in the following quantities:

Variety:	1	2	3	4	5	6	7	8	9	10
Obverse:	61	36	107	103	59	15	33	9	65	23
Reverse:	13	42	88	205	48	104	11	-	-	-

Combinations were found in the following quantities:

Obverse:	1	2	3	4	5	6	7	8	9	10
Reverse										
1	1	-	4	-	3	-	3	-	1	1
2	4	1	1	20	7	5	2	-	1	1
3	18	3	27	13	8	2	6	3	3	5
4	16	22	43	53	17	3	9	-	35	7
5	4	2	1	5	24	-	9	-	2	1
6	10	7	31	12	-	5	3	6	22	8
7	8	1	-	-	-	1	1	-	1	-

Beyond the varieties of dies, how many specific dies were there? I found numerous unique die cracks, metal deposits, and other identifiers that were consistent. I have sketches of all of them, in case anyone is interested. That would imply an equivalent number of individual dies, as a minimum. The total number of unique dies I found was:

Variety:	1	2	3	4	5	6	7	8	9	10	Total
Obverse:	4	4	7	7	5	4	3	1	7	3	45
Reverse:	4	3	11	17	3	3	1	-	-	-	42

How many combinations of these individual dies were there? The total number was 83. The most common combination appeared 17 times, the average appearance was 3 times, and several appeared only once.

Some of the tokens appear to the naked eye to have flatter rims than others, even in the uncirculated condition. Therefore, I measured the thickness of a sample of several "uncirculated" tokens from several of the combinations of varieties. In general, the thicknesses ranged from 1.3 mm to 1.9 mm, but most were 1.4 to 1.7 mm. No combination was of the same thickness consistently. I doubt that we can identify varieties by thickness of these tokens.

I was unable to differentiate anything on the basis of the Chits varieties. Some of the letters appear higher (taller) off the background than others appear to be, and that may make them appear thinner. I couldn't measure any difference at the base, however.

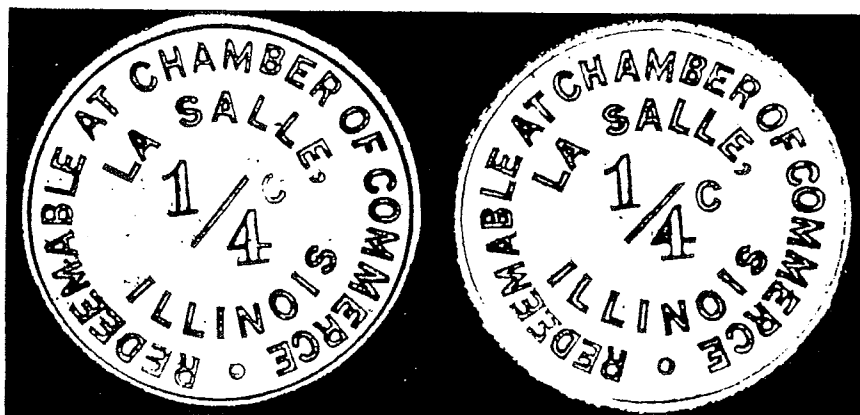
I found one token on which the reverse is rotated 90° clockwise from the obverse. All the rest were medal strikes.

La Salle

In Vol 3 No 2 (May-June 1973) of the Newsletter, Jerry Bates provided illustrations of two die varieties. The information is reproduced below.



Die 1



Die 2

Jerry Bates, who has discovered dozens of die varieties in Illinois provisional sales tax tokens, has sent in this set of illustrations of two such varieties. Note the difference in the shapes of the upper ends of the fraction bars on the reverse sides of the tokens. Also note where the fraction bar would intersect the name "LA SALLE," were it extended. In a limited sampling, Jerry found that die 1 appeared three times as frequently as did die 2. (These excellent photos were made by Syd Joseph.)

The information above implies that the two faces shown as "Die 1" are identical. In actuality, they are not. If you look at the illustrations, and certainly if you look at the tokens, on the left face a line parallel to the bottom of the bar will pass through ILLINOIS between I and L. On the right face, the line will intersect the second L. On the illustration shown as "Die 2," the left face is the same as the one above it. The right face, as Jerry pointed out, is different. Thus, we have from La Salle two tokens, in which one face (obverse?) is identical but the other faces (reverse?) are struck from different dies.

Test Yourself

These are the answers to the questions that Ernie Altvater provided in the September - October 1975 Newsletter and we reprinted in Newsletter 53.

...AND THE ANSWERS

1. Michigan. See "Grand Rapids 'Milktop' and the Kroger Essays," by Jerry Schimmel, ATIS Newsletter, Vol. 1, No. 1.
2. The wood veneer provisional tokens issued by the Thurston County (Washington) Independent in 1935. Illustrated in Emil DiBella's checklist of sales tax tokens, ATIS Newsletter, Vol. 1, No. 5.
3. Dunham was a noted Chicago numismatist who was in favor of a national sales tax. He issued two private tokens (one in 1919, the other in 1933) with one mill 'values.' See "Sales Tax Tokens --An Update" Part I, by Jerry Bates, ATIS Newsletter, Vol. 1, No. 2.
4. 1) The 1937 Grand Rapids (Michigan) Milk Dealers one mill private-issue, and 2) the 1935-6 one- and five-mill tokens issued by the state of Missouri.
5. Alabama (fibre) and Mississippi (plastic); also, the one-mill Missouri 'milktops' were partially printed in blue.
6. All are printing firms who contracted to print Ohio sales tax receipts.
7. National Council of Traveling Salesmen Associations. In 1921, the council (composed of 28 prominent salesman's organizations) issued the "Simplicity Tax" token in conjunction with its campaign on behalf of a uniform national sales tax. See "The N.C.T.S.A. Simplicity Tax Token," by George Frakes, ATIS Newsletter, Vol. 1, No. 2.
8. The Randolph County (Illinois) cardboards. Mr. Magee was careful to stamp the back of each reprint token with "THIS TOKEN IS A REPRINT." See "Bates Proud Owner of Randolph Originals," ATIS Newsletter, Vol. 2, No. 2.
9. Ohio (at least 20 issuers), California (one known issuer), Illinois (at least two issuers), Iowa (one known issuer), and Kentucky (two known issuers). See "Sales Tax Punchcards," by Jerry Schimmel, ATIS Newsletter, Vol. 2, No. 6.
10.
 - a) Colorado
 - b) Louisiana
 - c) Utah
 - d) Alabama, Colorado, Kansas, Missouri, Oklahoma, Utah, and Washington
 - e) Mississippi.
11. Alabama
12.
 - a) Utah
 - b) Oklahoma
 - c) New Mexico
 - d) Alabama and Louisiana
 - e) Oklahoma
 - f) Louisiana
 - g) Illinois
13. Pennsylvania ("PENNA" essays). See Jerry Schimmel's article in ATIS Newsletter, Vol. 3, No. .
14. A Roman quadrons was issued from A.D. 39 to A.D. 41 to commemorate the remission of a sales tax. See "Another Sales Tax Forerunner," by Robert D. Leonard, Jr., ATIS Newsletter, Vol. 1, No. 3.
15. Farwest Lithograph & Printing Co., of Seattle, printed provisional sales tax tokens for at least a dozen Washington merchants in 1935. All Farwest tokens, which came in strips of five, were identical except for the imprinted names of the businesses.

16. "God enriches." See "Arizona One Mill Tax Token," by J. Richard Wagner, ATTS Newsletter, Vol. 2, No. 3-4.
 17. The first issue was blank on the reverse, and commercial and political messages were often written on the blank side. The state switched to a 'milktop' that had a printed description of sales tax uses on the reverse.
 18. ATTS Honorary Member George W. Magee, Jr., who, in 1936, published a Specialized Catalogue of U.S. Sales Tax Tokens. Another pioneer in sales tax token cataloging is Emil DiBella (also an Honorary Member of ATTS), who has published three editions of his check list and guide to sales tax tokens.
 19. Nebraska, from which came several tokens bragging that it had no sales tax or bonded debt. (Nebraska now has a sales tax, but it has never issued sales tax tokens).
 20.
 - a) Kentucky (private issue, brass)
 - b) Washington (provisional cardboard, Farwest type)
 - c) California (private issue cardboard)
 - d) North Carolina (private issue paper)
 - e) Illinois (provisional issue cardboard).
-

Letters

Claude Scott, Jr. (R-367, Colorado Springs, CO): "I'm trying to get together a complete PA set as that is where I'm from originally. Also trying to get together as good a set of Illinois provisionals as possible . . ."

Phil Klable (R-215, Peru, IL): "Been busy working around the house and still six days a week at the factory - I can't seem to find time to catch up on my hobby mail - Joan and I expect to go to Hawaii in September for a vacation. I need one!"

George Hosek (R-371, Omaha, NE): ". . . fantastic Newsletter. Hope you don't burn out . . . I think that is usually because of a lack of support with articles . . ." (Ed. Note: We can always use articles by members. If you'll provide a rough draft, the Editor will help smooth it up.)

Mike Pfeifferkorn (L-2, St. Louis, MO): ". . . If you find any tokens . . . that are linked to food production, canning, packing, picking, etc., let me know."

Tim Davenport (R-232, Corvallis, OR): Suggests we put out a membership roster indicating collecting interests of members. (Ed. Note: See the survey form included with this Newsletter. If members will respond, we can provide a roster with the next Newsletter mailout.)

Mike Batkin (R-284, El Paso, TX): "I have been given a new assignment and a new title. Last December I was elected a senior vice president (of the bank with which he is associated) and placed in charge of a \$50 million lending portfolio. This means a lot more work and a new office - on the other side of town."

Marty Hartkopf (R-371, Jenkins, MO): "I have probably 200 miscellaneous plastics that are warped. Is there any way to straighten them out? I tried one and it snapped in half."
(Ed. Note: Does any one have a magic answer?)

Nation's Business provided a copy of a March 1940 article, "The Taxpayers' Load Made Visible." It will be reprinted in a Newsletter when it can be sandwiched in.

David Bennison (R-370, Wasilla, AK): "I have just recently started collecting tax tokens as a hobby. My grandfather had given me some 20 years ago. The few coin shops in the Anchorage (AK) area do not handle tax tokens."

Max Studley (R-276, Tucson, AZ): "I divide my leisure time between 'ham' radio and numismatic pursuits with my collecting forte' being foreign coins in general and coins of the arab world in particular. Also, have put together a rather extensive collection of old bank checks as well as prison tokens, french emergency tokens, U.S. territorial tokens, etc., etc."

Toward a New Catalog — V

Merlin K. Malehorn

It occurs to me that Chits catalogs only tokens. Perhaps we ought to consider also the extent to which we need to have the new catalog include related materials. For example, some of the states distributed their tokens in wrappers, and other states distributed tokens in boxes. Generally, the wrappers have printed labels identifying the state and token value, and the boxes generally also include the number of tokens. For the most part, such wrappers and boxes were destroyed in the process of use, but there are a few around. Should they be cataloged? Also, how do we catalog those which still have their original content--they are unbroken or still sealed--somehow we should recognize the "package" as a separate collectible entity.

There are other items of related interest that might also be considered for cataloging. For example, I have quite a few of a 19.4 cm. x 9.8 cm. tri-fold card printed by a D. Wayne Johnson in University City, MO. It was published sometime after 1945 and before 1963. It's the "Story of the Illinois Provisional Sales Tax Tokens." In the middle of the interior when folded there is a space for a ¼¢ Carbondale token. Should this item be in an appendix to the catalog, perhaps as a "curiosity?"

The Smithsonian Collection

Merlin K. Malehorn (L-279)

Undoubtedly, there are different opinions among us as to the programs and practices of various parts of the Federal Government. Be that as it may, most people recognize the Smithsonian Institution as something different. You may remember that it was established to carry out the will of an Englishman, James Smithson, to "found . . . an establishment for the increase and diffusion of knowledge among men." To carry out that mandate, the Smithsonian performs research, publishes information, preserves items for study and reference, maintains exhibits, participates in the exchange of information with other nations, and provides a wide variety of programs of general and scientific interest.

At first thought, we might decide that the Smithsonian collects "stamps and coins," but that is much too limited. The National Numismatic Collections include many kinds of tokens, for example. My curiosity was with regard to their collection of sales tax tokens and reference materials. Several months ago I initiated contact with Lynn Vosloh. He is a Museum Specialist associated with the National Numismatic Collections. Some of you know him.

Recently, I visited with Lynn and had an opportunity to examine the collection of sales tax tokens. It consists of five coin boxes (100 2x2 size) with coin envelopes containing the tokens. None are cataloged in Chits numbers. I'd estimate that for each state there may be roughly 25 tokens on the average. Many of the tokens are duplicates. Conditions range from AU down to fair. There are almost no Illinois and Washington cardboard provisionals, almost no Ohio tax stamps (they may be in the Philatelic Collections), and none of the other paper items such as those from North Carolina, Kentucky, California, and West Virginia. They do have one of the NM #12 black fiber tokens; it is in VF condition. Their Simplicity Tax Token (#SM-1) is in the best condition of the several I've seen. There may be a few other exceptional pieces; I didn't look at everything. As an overall summary, however, I'd say that the collection is a sample of some of the common metal, fiber and plastic tokens from each of the states that issued them.

I did not have time to examine all their reference materials, but do know that they have George Magee's catalog and Al Wick's two booklets (and others he published on coins). I had also provided them a complete set of reprints of the ATTS Newsletter and a copy of Jerry Schimmel's catalog. Also, Lynn has been on the mailing list for all our publications during the past six months.

In case you are wondering about making a donation, the situation is this. The Smithsonian does not have sufficient financial resources to purchase sales tax tokens. The budget for the Numismatic Collections is very limited and there are items of greater interest to the general public in the displays provided for their viewing. A "Catch 22" is that at the present time it is very difficult for them to accept donations "off the street." There is a lot of paperwork involved and as a result miscellaneous donations of small items generally are not accepted.

Does anyone know about or have some information that we could use about the plastics (what chemicals?) from which the plastic tokens were made, how that plastic matrix itself was manufactured, how the tokens were actually formed from the plastics, technical names for the materials and equipment used, and so forth? For example, how was the plastic made into sheets (term?) of the proper thickness? Is it "cast" into "molds," poured into "sheets" and "impressed," "injected" into a "mold," and so on. What dyes were used for color?

We also need the same sort of information about how the fiber tokens were manufactured. Where did the fiber come from? Was it "squeezed" into "rolls" or "sheets," and if so, how large were they? Were the fiber tokens "cut" out, "punched" out, "stamped" out, or what? Or were blanks cut and then run through a "press?" How was the fiber colored uniformly and when in the manufacturing process was it accomplished?

Board Activities

Work has been initiated on the "Pioneers Project" which was approved (Board Action 86-5) as reported in the last Newsletter. The Editor has drafted a proposed list of pioneers and a form for collecting the needed information from them. Board members are reviewing the material to ensure it is satisfactory.

The President is developing some concepts about how to proceed with creation of a new catalog. It is too early to provide detail, since a specific plan is not yet in hand. However, members should be aware that the Society is not sitting on its hands on this matter.

The Editor is involved in a "personal interest" project to obtain historical information from State Historical Societies, newspapers and magazines of the times when sales tax tokens were in use, and other source material. Some of it will appear in the Newsletter from time to time. For example, the article in this Newsletter about "Mollies" is one product.

Election

In the previous Newsletter, we notified the membership that it is election time for the officers for the next two years, and invited nominations. There has not been enough response to permit a slate to be presented. Therefore, unless there is strong indication otherwise by the members of ATTS, all incumbents will remain in office. During the next two years, vacancies, if any, will be filled by appointment. We will try again to hold an election two years hence.

Organizational Report

American Tax Token Society
Secretary and Treasurer's Report

Second Quarter, 1986

FINANCIAL REPORT

Previous Balance.....	\$ 1789.35
Credits:	
Dues payments received.....	60.00
Books and booklets sold.....	38.80
Back issues of newsletter sold.....	12.50
Interest.....	23.76
Debits:	
Newsletter Payment, #53.....	53.19
Labels for newsletter.....	3.75
Postage cost, Business Office.....	6.05
Current Balance.....	\$ 1861.42

NEW MEMBERS (Welcome to ATTS!)

R-373 Robert Quinn, 14224 E. Boston, Wichita, KS 67230.
 R-374 Eric Jackson, P.O. Box 651, Whittier, CA 90608.
 R-375 Rodger Waddle, Rt. 2, Box 123, Dillsboro, IN 47018.
 R-376 Brian Smith, Rt. 1, Verdant Ln., Jefferson City, MO 65101.
 R-377 Gary Lines, 4510 Pearl Lane, Madison, WI 53714.

R-378 Mel Dolginoff, 8634 Grande Pas, Kansas City, MO 64114.
 R-379 Margaret James, P.O. Box 55,000, Valencia, CA 91355.
 R-380 J. Michael McGurran, 615 Cottonwood, Grand Forks, ND 58201.
 R-381 Kazuma Oyama, 38 Lauone Loop, Wahiawa, HI 96786.

CHANGES OF ADDRESS

P-238 Carl Cochrane, 12 Pheasant Dr., Asheville, NC 28803.
 R-284 Mike Batkin, MBank Vista Hills, N.A., 1790 Lee Trevino, El Paso, TX 79936.

What is the feeling about the use of membership cards by ATTS? It seems that we ran out a couple years back and have been operating without membership cards ever since. My question is this--should we go to the trouble and expense of printing up some more cards and mailing them out? Is it important to have a card??? Or does anyone really care about them?

I'd like to hear your feelings on this matter. Drop me a line at P.O. Box 614, Corvallis, OR 97339 and let me know if you think ATTS should print up some more membership cards--or if you think that we should save the money for something else. Thanks!

Tim Davenport
Sec.-Treas.

FOR TRADE OR SALE: Does anyone have any interest in the maverick punch card on page 2 of the January - March issue (#52) of the Newsletter? Want transportation, prison or race course tokens. Write Bob Kelley, 12,000 Lawnview, Apt. 9, Cincinnati, OH 45246

I'M AFRAID that I've misplaced a couple early ads for publication in this issue of ATTS Newsletter. My apologies if I've lost yours! Feel free to send in TWO ads for publication in the next issue! At least send in one. Here's the address: ATTS Freebie Ads, P.O. Box 614, Corvallis, OR 97339.

WANTED: (U.S. State Issues numbers) AL-7a, AL-8, AL-10, AL-11, AZ-6, KS-1a, MS-5, MS-7, NM-5, OK-3, OK-7, OK-8, OK-11, OK-12, OK-13, UT-2a. XF or better condition preferred. Send price and condition to Gary N. Lines, 4510 Pearl Lane, Madison, WI 53714.

TAMS JOURNALS: I have a (virtually) complete set FOR SALE. Volumes 1 to 6 are the official TAMS reprint. Missing Volume 7, No. 1. The rest, volumes 7 through 25 in nice condition. Includes all supplements. TAMS is the ANA of token collecting and here's a great chance to fill out that numismatic library! The set \$195.00. I'll pay freight. Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

BACK ISSUES OF ATTS NEWSLETTER REMAIN AVAILABLE!

Thanks to the efforts of Editor Merlin Malehorn, every issue of ATTS Newsletter is now in-print. Here's your opportunity to complete your set.

<u>VOLUMES 1,2,3</u>	Spiral-bound 8½ x 11 reprint	\$ 8.00
<u>VOLUMES 4,5,6,7</u>	Spiral-bound 8½ x 11 reprint	8.00
<u>VOLUME 8</u>	Four original issues	2.00
ISSUE #41	Schimmel Sale Highlights (Sale P.R.s)	1.00
ISSUE #42	New Finds, New Finds, More New Finds!	1.00
ISSUE #43	The Oklahoma Tax, Collecting State STTs	1.00
ISSUE #44	Comprehensive Leightons Listing	1.00
ISSUE #45	Double Issue--Classic Rowold Reprint	1.50
ISSUE #46	The Illinois Tax, pt.I, New Finds	1.00
ISSUE #47	Ohio Punchcard Finds, CO Aluminum Dies	1.00
ISSUE #48	Estimating Provisional Mintages, more	1.00
ISSUE #49	WA Scrip Finds, IL Provisionals articles	1.00
ISSUE #50	Oklahoma Odds'n'Ends, IL Provisionals	1.00
ISSUE #51	Oregon Votes No, Token Die Studies	1.00
ISSUE #52	Illinois Die Studies, Vol.1, No.1 Reprint	1.00
ISSUE #53	Tenino's Wooden STTs, New Finds	1.00

Schimmel's State-Issued Sales Tax Tokens (2nd Edition) A 26 page softcover booklet. Excellent. \$4.00 postpaid.

PLEASE ADD 95¢ PER ORDER TO HELP DEFRAY POSTAGE COSTS. THANKS!

ATTS BUSINESS OFFICE, P.O. Box 614, Corvallis, Oregon 97339

Merlin K. Malehorn (L-279), 6837 Murray Lane, Annandale, VA 22003

PRICE LIST #2

Tokens listed are available for 25¢ each. All are VF or better.

In view of postal costs and handling, please include 22¢ for first five or less, 19¢ for each group of five or less thereafter. If not included, I will reduce your order by the appropriate amount.

Prices are good through March 31, 1987. If postal rates go up, increase your included postage appropriately.

WA-1 (#18)	23 mm, aluminum, center hole
WA-4 (#21)	23 mm, grey fibre, no center hole
WA-5 (#24)	23 mm, grey fibre, center hole
UT-2 (#7)	16 mm, 1 mill, aluminum, center hole
UT-3 (#3a)	23 mm, 5 mill, aluminum, star hole, round tips
UT-3 (#8b)	23 mm, 5 mill, aluminum, star hole, sharp tips
UT-1 (#9)	16 mm, 1 mill, aluminum, center hole
UT-4 (#10)	23 mm, 1 mill, dark green plastic
UT-4 (#11)	23 mm, 1 mill, bright green plastic
UT-5 (#17)	23 mm, 2 mill, dark grey plastic
UT-6 (#20a)	23 mm, 5 mill, orange translucent plastic

(Note: On the #10 and #11, I do not agree with the die varieties in Chits. I will send a token of the type ordered, but will not guarantee a variety.)

OK-1 (#3)	23 mm, 1 mill, aluminum, center hole
OK-1 (#4)	23 mm, 5 mill, brass, center hole
OK-4 (#6)	23 mm, 1 mill, aluminum, center hole
OK-5 (#7)	23 mm, 1 mill, aluminum, center hole
OK-6 (#8b)	23 mm, 5 mill, brass, center hole, flat numerals
OK-14 (#17)	23 mm, 5 mill, red brown fibre, center hole

OR-2 (#2)	32 mm, pinback, Red Stop Sign STOP SALES TAX
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MS-1 (#3b)	23 mm, 1 mill, aluminum, square hole, pointed corners
MS-2 (#4b)	23 mm, 5 mill, brass, square hole, pointed corners
MS-4 (#6)	23 mm, 1 mill, grey fibre, square hole
MS-7 (#8)	23 mm, 1 mill, flat white translucent plastic
MS-6 (#9)	23 mm, 1 mill, cream white translucent plastic
MS-8 (#10)	23 mm, 5 mill, bright blue opaque plastic

MO-1 (#17b)	43 mm, 1 mill, black printing over blue on buff
MO-2 (#18b)	43 mm, 5 mill, black printing over orange on buff
MO-3 (#20)	38 mm, 1 mill, black printing over blue on buff
MO-4 (#21)	38 mm, 5 mill, black printing over orange on buff
MO-5a (#22)	23 mm, 1 mill, zinc, plain map
MO-5 (#23)	23 mm, 1 mill, zinc, engraved map
MO-7 (#25)	23 mm, 5 mill, zinc, center hole

ALSO AVAILABLE, POSTPAID

Technical Note 11-86 Colorado #12 and #13 Varieties (4) .75

Happy Holidays



ATTS NEWSLETTER

OCT — DEC 1986

55

IN THIS ISSUE

PRICES REALIZED - DeGood's auction

NEW FINDS - California, Federal Government,
Illinois, "First Cousin," Washington

HISTORY - An article by Jerry Schimmel

TECHNICAL - Plastic and fiber tokens

TOKENS - Still more Illinois; who made
it?

LETTERS

COLLECTIONS - American Numismatic Association

ORGANIZATIONAL REPORT

ADVERTISEMENTS

You may have noticed that we are publishing Newsletters which have more pages than our "standard" 16 page issue. Considering the cost of first class mailing plus reproduction of the approximate 150 copies of each issue, the "standard" issue is what our dues will support. However, at the present time we are getting the printing done at no cost to the Society. That means we can make each issue longer and bear a higher mailing cost. The alternative would be to reduce the dues, but then we'd not be able to publish as much useful information and might have to dramatically increase dues suddenly if we no longer can get our printing done at no cost.

--- Merl Malehorn, Editor

Dues R Due!

Yes, your dues for 1987 are now due! Send your \$5.00 to Tim Davenport, Secretary-Treasurer, P.O. Box 614, Corvallis, OR 97339. Better yet, \$100.00 will buy you a Life Member status, and then you won't have to worry about dues every year.

Prices Realized

In Lee DeGood's auction this spring, there were 793 lots. 648 of these lots were sold. One of these, lot 793, consisted of the sum of lots 219 through 634. The prices realized on six lots were reported in the last Newsletter. Here are prices realized on a sample of the other lots. Token numbers from Chits.

<u>Lot</u>	<u>Description</u>	<u>Realized(\$)</u>
793	All OH lots from 219 through 634	499.00
782	2554 IL provisionals (53 different)	265.00
774	277 Plastic tokens assembled by McMann	84.00
769	18 hand-written anti-tax slogans, etc. counter-stamped MO cardboards	26.40
734	WA #122 Tenino Thurston Co. Independent	22.00
738	WV #23 Silver's Stores	17.00
721	WA #95 Tenino Jiffy Lunch	16.00
712	WA #66b Eba's Mutual Groceries	20.25
710	WA #64b Brewster Cigar Co.	13.00
699	WA #38 Centralia	10.00
691	WA #28 Light Green plastic transparent	2.20
675	UT #19 Olive plastic translucent	2.00
640	OK #9 White fiber (stained)	11.00
214	NC #8 Eagle Stores	15.00
210	NM #12 Black opaque fiber	125.77
212	NM #13 Flat-white opaque plastic	2.17
202	NE #3 We Don't Use Funny Money	12.10
188	MS #7 Red-brown fiber	9.00
180	MN #1 Lavender Penny single	14.10
176	MI #14b Michigan black on light yellow	23.10
167	LA #3b Luxury Tax blank reverse	11.00
159	KY #7 Kentucky black on white paper	13.50
156	KS #3b flat numerals	1.60
145	IL #91 Virginia brass	4.25
134	IL #79 Rossville aluminum	2.50
122	IL #60 Pinckneyville black on manila	2.50
119	IL #51 New Boston copper	1.60
96	IL #29 Jackson County aluminum	4.00
91	IL #26b Herrin	2.50
87	IL #22 El Paso copper	11.00
74	IL #9 Arcola black on red	18.60
67	IL #2a IL Retailer's error	.55
54	CA #27a Warboy's black on salmon, small	2.00
32	CA #8R Leighton Dairy white	10.00
27	AZ #7 zinc no shading lines	1.50
15	AL #18a light gray fiber	1.17

New Finds

California

Tim Davenport (R-232, Corvallis, OR) provided the following reproduction. He obtained it some time ago from Tom McMann.

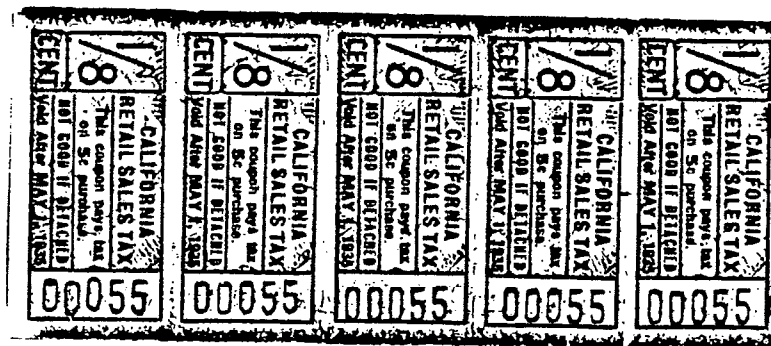
In his article "The Unsuccessful History of the Sales Tax Token in California," (see Newsletter Vol. 4 No. 3 and No. 4, July-August and September-October, 1974), Jerry Schimmel reports:

"Adhesive Revenue Stamps

"Prior to the adoption of the law on August 1, and during discussions in legislative committees as to what should be included in the law, a Mr. W. D. Haedler of the Alliance of Retail Trade Associations urged the use of stamps. This proposal was later supported by Senator J. M. Inman of Sacramento, and was later referred to as the Inman Amendment, which was included in the final law giving the SBE (State Board of Equalization) authority to issue revenue stamps as required. This system proposed that stamps be issued in as many denominations as needed, and as low as the tax on a nickel, equal to 1/8¢. A stamp would be issued for every multiple of 5¢ up to 35¢. . . ."

Inquiry to Jerry by the Editor resulted in the following comment:

"My recollection from the original news articles was that samples were prepared for presentation to the legislature and/or . . . Tax Board They were never issued as the Board favored a token scheme"



Federal Government

The Editor has recently discovered that the U. S. Department of State issues a sales tax exemption identification card to foreign diplomats stationed in the United States. Further information has been requested from the Department of State. One might wonder whether equivalent identification cards are issued to our diplomats stationed in foreign countries which have sales taxes, too.

Illinois

A rumor has surfaced that there is a "thick" Astoria. Note that there are "thick" Moline and Rock Island provisionals. The only measurements known to the Editor are 1.4 mm., using a .1mm. vernier for the purpose. In comparison to the Moline and Rock Island aluminum provisionals, that is the "mid-size" measurement. Can members confirm the existence of any Astoria measuring 2.0 mm.?

ATTS Newsletter Vol. 8 No. 3, January - February 1979, provides some interesting information, including some new finds, from The Sales Tax in the American States, by Robert M. Haig and Carl Shoup, published in 1934. The book is also quoted as stating that of 4722 retailers surveyed in Chicago, 8 issued coupons to collect the sales tax, 1 used tokens, 189 employed punch cards, and 5 used "other fractional-cent devices." These figures exclude restaurants. Examination of Chits and the Newsletter leads to a conclusion that less than 10% of these items have been identified. Members in the Chicago area may want to look around. Does anyone have items not in the catalog or the Newsletter?

A First Cousin Once Removed?

In the State Revenue Society Newsletter, March-April 1979, Vol. 19, No. 2, this "Florida Update" is provided by Terry Hines:

"Admission fees for parks, movies, museums, etc., in Florida are subject to a state sales tax. The amount of the tax is indicated on the ticket, as shown in Figure (below). These tickets are thus similar to the Ohio sales tax receipts except that in Florida each individual place of business prints its own."



Note that in many states and localities throughout the United States, the tax is an "amusement tax" or an "admissions tax" rather than a "sales tax." This specimen is clearly not a "sales tax token" in the classic sense, because it is not a separate item used to pay the sales tax only. On the other hand, it's not the same as a cash register receipt with cost of purchased goods or service in any amount, with tax calculated and added. The difference is that this piece is pre-printed with a fixed amount. What is the experience of members? In other states, is it an amusement tax or a sales tax? At first glance, it appears there could be thousands of different items of this nature. Have members seen this type item, with sales tax clearly identified, elsewhere?

Washington

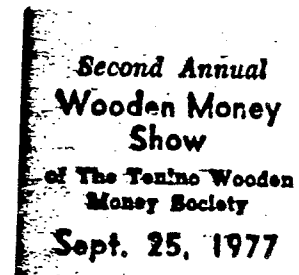
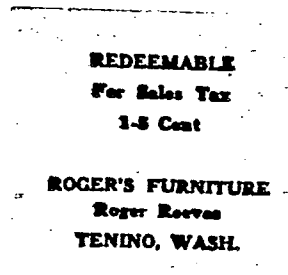
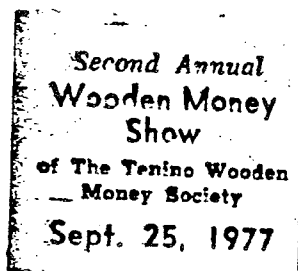
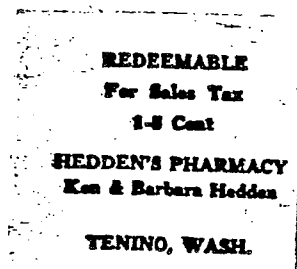
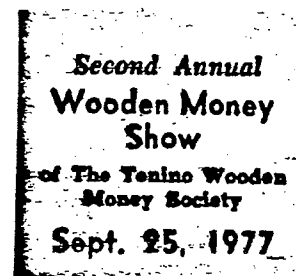
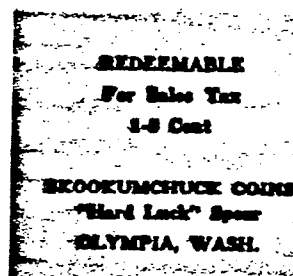
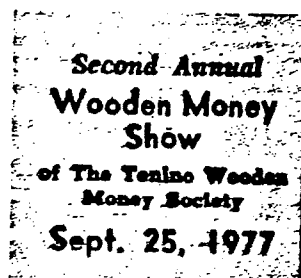
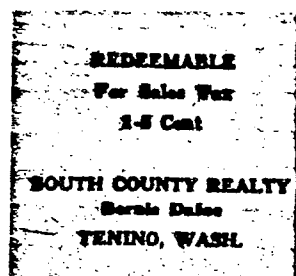
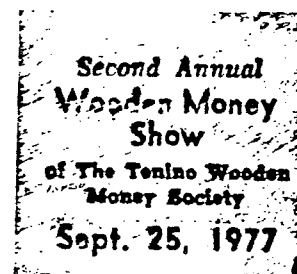
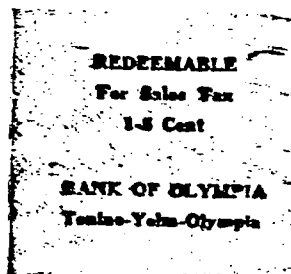
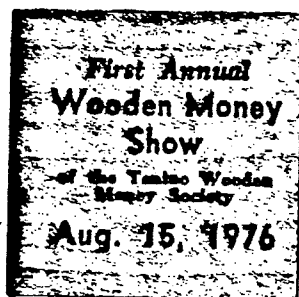
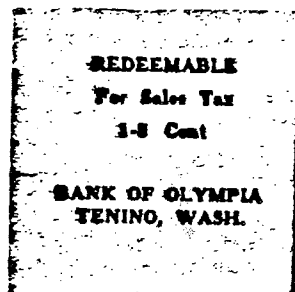
In the last Newsletter, a new find from Tenino, WA, issued by "Hopkins Merc." was reported.

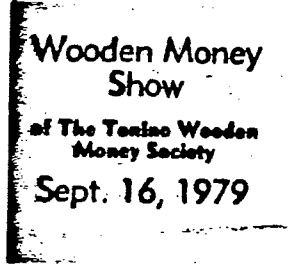
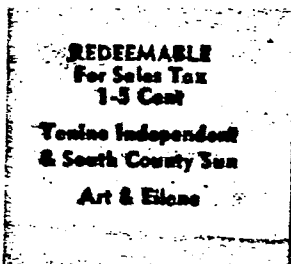
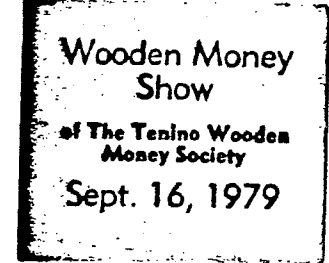
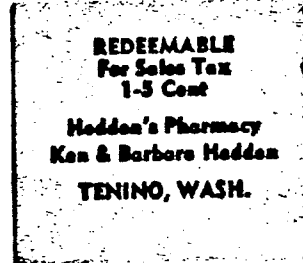
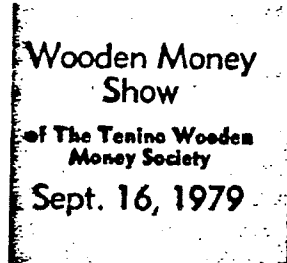
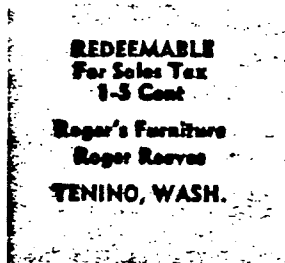
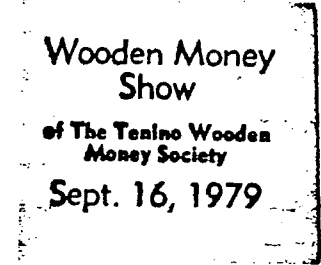
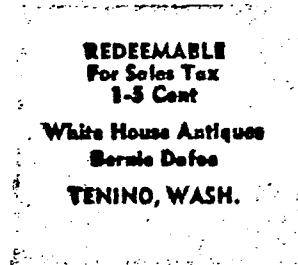
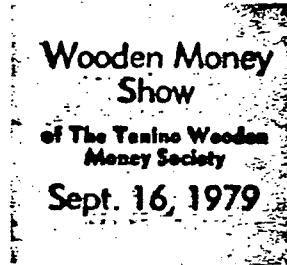
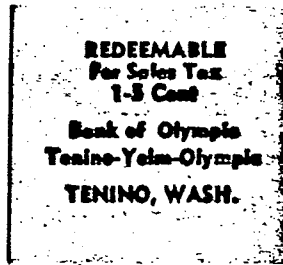
To seek authentication, the Editor wrote to the Tenino Wooden Money Society. In response, the following information was provided by Mr. Jacob V. Scott, President of the South Thurston County Historical Society:

"Tenino Wooden Money Society has merged with South Thurston County Historical Society (STCHS). . . STCHS has inherited . . . all the wooden money including some replica tax tokens . . .

"Everyone seems to agree that you have an original tax token. . . A few old timers remember the name Hopkins but little else. . . the man fixing my fence remembers Hopkins Merchantile, an old fashioned variety store, a five and dime store, he remembers stopping there on his way home from school to buy a three cent ice cream cone . . ."

Mr. Scott also provided some of the replicas, which are reproduced herewith for those who are interested in related pieces. They are available from STCHS for a donation of \$2.50. The address is Jacob V. Scott, P.O. Box 785, 198 So. Reynolds, Tenino, WA 98589.





Colors: 1976 Obv. green Rev. orange

1977 Obv. black Rev. red

1979 Obv. red Rev. black

There are at least three other replicas.

Washington


In the October-December 1985 Newsletter, Tim Davenport provided information about a sales tax exemption slip which had appeared in the State of Washington. The slips, technically known as Nonresident Permits, are issued to permit individuals from neighboring (and other qualifying) states to purchase tangible personal property for use in their home states, without paying sales tax to Washington. Roughly, the idea is to allow merchants in Washington to compete with merchants in other states which have less sales tax. Thus, a visitor to Washington might buy something to take home that he or she otherwise might wait to buy at home.

Correspondence with the Department of Revenue, State of Washington, has provided additional information. The permits are sold for a fee (currently \$5.00) and are valid from July 1 through the next June 30. They are applicable to residents of Alaska, Delaware, Montana, New Hampshire, Guam, Puerto Rico, Oregon, Province of Alberta, American Samoa, and the Virgin Islands. These political entities all have a sales tax less than 3%. The permits are issued by the seventeen district offices of the Department of Revenue. Application must be made in person, and the permits are


personal and nontransferable. They are renewable. The permits do not apply to such things as repair labor; laundry or dry cleaning; auto towing or parking; rentals of boats and skis; a variety of sports; hotel, motel and trailer park services; meals and refreshments; and sales to servicemen or students or nonresidents temporarily residing in the state. Basically, the permit applies to sales of tangible personal property for use outside the state, to persons who can prove they are nonresidents.

The Department of Revenue stated that it could not provide actual Nonresident Permits, even expired or voided ones, for collectors. However, a photocopy was provided and is reproduced below. Note that these permits have been legal, if not in use, since 1967, and that the form may change every year, at least insofar as the valid date is concerned.

It appears that if any of these pieces are to reach the hands of collectors, individuals who are residents of qualifying states will have to make individual applications, or have friends and relatives in qualifying states apply, in person, at one of the district offices. Alternatively, maybe our members from Washington could work on their state legislators to put the arm on the Department of Revenue on our behalf for a bundle of the permits, annually if possible, even if they were all stamped "VOID" or "EXPIRED" on the face.

DATE _____ N 809501 NAME (PRINT) _____ HOME ADDRESS _____ CITY-STATE _____ Evidence of Residence <input type="checkbox"/> Drivers License <input type="checkbox"/> Professional License <input type="checkbox"/> Hunting and Fishing License <input type="checkbox"/> Credit Card Bearing Address <input type="checkbox"/> Insurance I.D. Card _____ Form REV 41-0029 (3/85) OX A-85	<div style="text-align: center;">  State of Washington DEPARTMENT OF REVENUE NONRESIDENT PERMIT Valid Through June 30, 1986 </div> to purchase tangible personal property for use outside the State of Washington exempt from Retail Sales Tax. NAME _____ STATE OF RESIDENCE _____ I certify that I am a bona fide resident of the state shown above and agree to give the Department of Revenue access to all records to verify that any purchases were not first used substantially in Washington. SIGNATURE _____ HEIGHT _____ WEIGHT _____ AGE _____ SEX _____ Date _____ State of Washington Department of Revenue MERCHANT: See Reverse Side <i>A. N. Shupack</i> Director
---	---

Reverse ↗

Individual Nonresident Permit In accordance with the provisions of Chapter 87, Laws of 1967, Nonresident Permits will be made available to residents of states other than Washington, only when the applicant's state of residence does not impose a Retail Sales Tax of three percent or more. The same applies to provinces of Canada. Services, meals, entertainment, hotel and motel rooms or any product for use within the State of Washington are not exempt from the Retail Sales Tax.	<div style="text-align: center;">  3 </div>
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TAMS Journal and Jerry Schimmel have graciously consented to a reprint of this article as a matter of interest to ATTS members. It is taken from the August 1971 TAMS Journal, pp. 138-143.

THOSE TAX TOKENS: NUMISMATICS, PHILATELICS, OR WHAT?

Jerry F. Schimmel, TAMS #1977

Further study in the field of Tax Tokens has brought out a number of questions which warrant discussion. In what kinds of pigeon holes do many of these items belong? In my December 1969 article in this magazine I mentioned "... paper receipts, coupons, punch cards, and scrip used besides disc-shaped metal, fiber, and plastic pieces . . ." as part of the collection traditionally assigned to this area since the collecting of them began in the mid-1930's. As often as not one may have a few pieces and no knowledge of how any of them may have actually been used in the collection of sales taxes. Many items in such a collection are not readily identifiable as to how they were used, especially among the many kinds of paper items. For example were the wood tokens of Tenino, Washington, scrip or tokens? They have qualities of both. Some of the pieces are in a scrip in coupon form, others are coupons cancelled on separation. I feel that it is hard to conclude that the collection is simply tokens or some form of stamp collecting. Many, many "in-between" seem to exist. Of course large numbers of collectors handle the situation by choosing to keep either what they consider to be "tokens" or "stamps", but such a choice to me avoids the historical richness of what amounted to a widespread, experimental movement involving local and state emissions.

Some beginning efforts on these questions were begun in 1936 by George W. Magee, Jr. of Philadelphia, by the late George Cabot of Ohio in 1940, and in 1956 by the late Herbert Rowold of Kansas City. For various reasons these were only partial works, and so this article attempts to further their work in surveying types of sales tax items, and especially pieces used in the collection of amounts of less than one cent. Three general classifications appeared to take shape as my study proceeded: pieces made for indefinite re-use, items purchased and gradually used up, and items purchased, but valid for one use only. The variety of the items under the heading "tax tokens," demands a number of skills in organizing, sorting, and displaying.

Pieces can also be divided into three general issuing sources: state governments, local town or county businessmen's associations, and private merchants. The latter two groupings had only limited circulation, were few in number, and are considerably more rare than the state-issued pieces, which came out in the millions. Often, as in Missouri, Ohio, and Washington, they achieved near universal distribution. The local items include mostly issues in

paper and cardboard, except the popular Illinois "metal provisionals."

Nearly all of the tokens' denominations were stated in Mills, that is, tenths of one cent. In some cases the amounts were written as $1/5\text{¢}$ or $1/4\text{¢}$. Others were stated as "on 5¢" or "on 5¢ to 14¢", requiring that the reader know the current tax rate if he were to learn the exact cash equivalent. In California the "on 5¢" on the 1934 scrip was equal to $1\frac{1}{4}$ Mills, or one-eighth Cent, the sales tax rate then being $2\frac{1}{2}\%$.

In the following paragraphs I will try to answer some of the previously raised questions. Much information is still not available or has been lost, so that in a few instances some descriptions may be partially inaccurate. The writer welcomes corrections from readers who are familiar with the use of sales tax items.

I. CIRCULATING ITEMS

A. Disc-Shaped, Hard-Substance Tokens

For most numismatists (for whom this article is written) there is little problem with round tokens. They include the metal, fiber, plastic, and cardboard pieces. However, three metal tokens and all of the wood were square in shape, but I include them here. The tokens were made to take the place of fractional-cent money and were re-used until withdrawn or worn out. Tax tokens were pocket change in amounts which did not exist in American currency at the time of their necessity, and circulated side-by-side with nickels and pennies. They technically had no purchasing power and were usable only in paying sales taxes, thus making them a true token. Fully a dozen state governments issued millions of metal tokens, aluminum, brass, zinc, and copper. Fiber pieces were not as plentiful, but six states used them briefly during World War II in grey, white, red, blue, brown, black, tan, and green, each with many shades. Plastic tokens came out in the millions (especially in Colorado and Missouri) and were used by seven states towards the end of the War and after, in red, white, blue, green, grey, black, and orange, with die, shade, and transparency varieties. The plastics of all states used a similar design. Cardboard was used early in Missouri and much later by Oklahoma. As a side note many of the Missouri cardboards issued by the state were "converted" to "store cards" by having the reverses illegally stamped or printed with commercial, numismatic, or political advertising, or with comments

hand-printed by disgruntled citizens. When found in this condition by the tax office, the tokens were destroyed.

Forty-five local merchants' groups in downstate Illinois towns issued forty-seven known types of tokens in aluminum, brass, and copper. The Arctic Ice Company of Louisville, Kentucky, issued two small brass tokens in denominations of "on 5¢" and "on 10¢" (1½ and 3 Mills), and the Grand Rapids Milk Dealers' Association in Michigan used a white, cardboard 1 Mill token for a few weeks in 1937. The colorful series of inch square wood pieces were used by at least a dozen merchants in the small town of Tenino (pronounced: teh-NIGH-no), southeast of Seattle. A few of these latter had political devices and legends printed on the reverses to protest both the introduction of the sales tax and embarrass the state Democratic administration. By-and-large the tokens were the most successful of the fractional cent tax collection devices. Nearly all of the others were extremely short-lived, unpopular experiments.



fiber



plastic



aluminum



brass



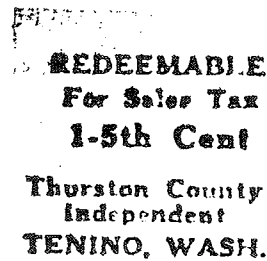
cardboard



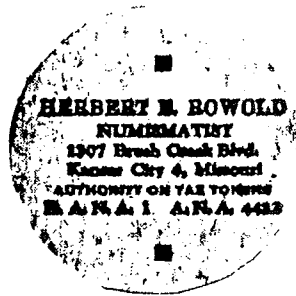
zinc



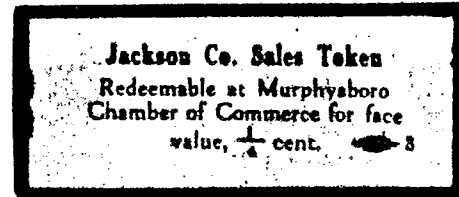
copper



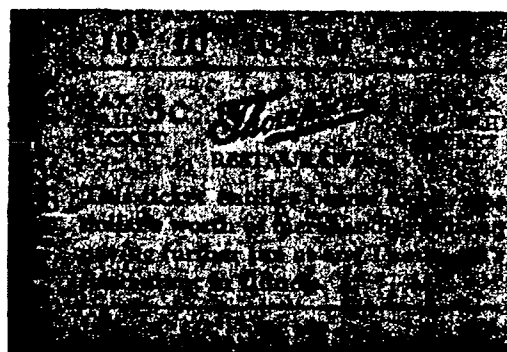
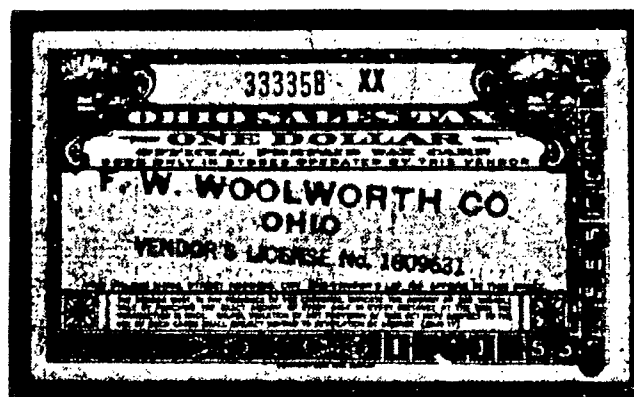
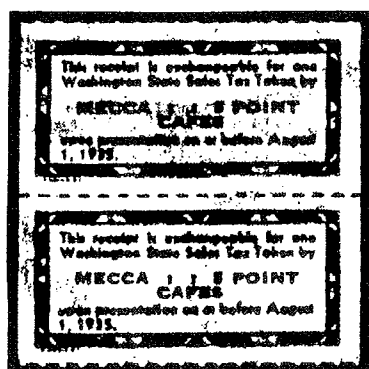
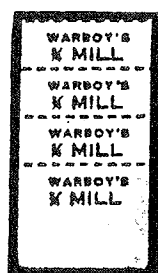
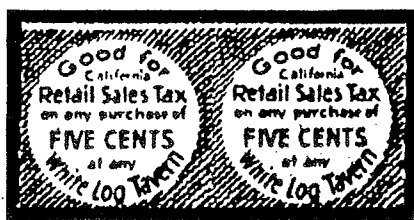
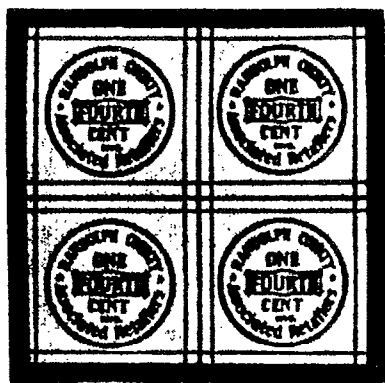
wood



STATE OF WASHINGTON
TAXY
WASH. PURCHASE 1000000



In function and history these pieces are no different from those of paragraph B., except that they were purchased in cards or strips which either had printed lines in order for them to be separated with scissors, or were rouletted in order to be torn apart. The cards and strips of California are included here, which are only three San Francisco Bay Area chain establishments: Leighton Dairy Lunches, Warboy's Drug Company, and White Log Taverns. Several Seattle merchants had identical appearing scrip, except for the names. This latter "Farwest" type came in cards of five scrip, purchased for one cent. It looks they could easily be confused with some of the booklet coupons described in Section II.



accompanying the Vendor-Consumer Receipts. There the local tax rate was 3% and one paid 3¢ for a whole card, thus prepaying the tax on one dollar's future purchases. Spaces were set aside on the card to be punched out with numbers in them. Thus if one purchased 35¢ worth of merchandise, three ten cent and one five cent spaces were punched, representing a payment of one cent and one-half Mill (\$.0105).

SUMMARY:

Local Issues:

Illinois

Private Merchants' Issues:

California, Illinois, Washington

II. ITEMS OF DEFERRED CANCELLATION

This category includes non-circulating items purchased by the consumer with portions that are cancelled over a period of time. When used they had no redemption value. The card, slip, or booklet was purchased in advance and carried with the consumer. Tax was thus prepaid in whole cent amounts. Usually such items were only valid in one store or chain.

A. Punch Cards

These are the best known pieces of deferred cancellation and were used mostly by merchants in 1933-35. The following year the Ohio Tax Commission printed the only state-issued punch cards and they ran for at least another dozen years.

SUMMARY:

State Issues:

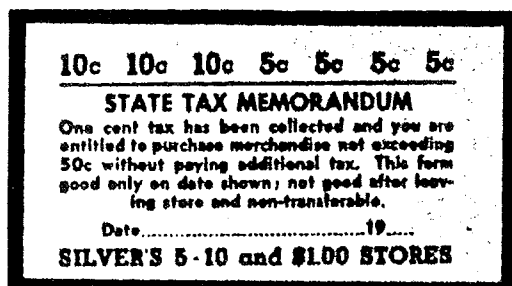
Ohio

Private Merchants' Issues:

California, Illinois, Iowa, Kentucky, Ohio

B. The "Memorandum"

A variation of the punch card was widely used in West Virginia for about fifteen years, and nominally in a few other states. They were paper and used entirely by chain stores. Spaces were crossed out by pencil instead of punched, although the latter occasionally occurred. This procedure let the consumer lump his tax payments into one sum as he went from counter to counter in one store. They were usually only good on the day issued, while punch cards were often good for weeks or until used. The "memorandum" was discontinued when single checkout counters were established at store entrances.



SUMMARY:

Private Merchants' Issues:

Colorado, Illinois, North Carolina, West Virginia

C. Tear Coupons

Related to the above two and somewhat similar in design is the paper slip with a portion to be torn away instead of punched or crossed out. The numbered portion is marked off with rouletting or other scoring and the clerk simply removed the piece which became cancelled upon its separation. These were used mostly in North Carolina chain stores, and in a few other areas.



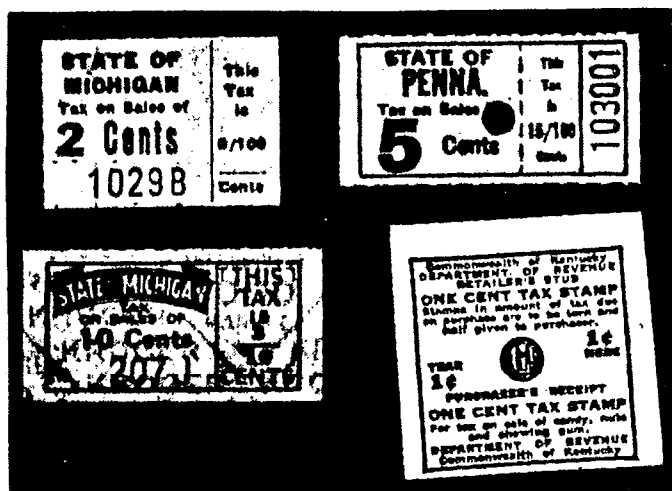
SUMMARY:

Private Merchants' Issues:

North Carolina, Ohio, West Virginia

D. Booklet Coupons

Very different in appearance to those in the preceding paragraphs, and similar to the card-type scrip, the consumer purchased a whole booklet including many denominations, which were removed and cancelled by tearing. The best known of these are a series proposed by C.O. Sherrill of Cincinnati in 1935, but never put into use. These latter had a legend which read "State of PENNA." Another series which may also be credited to Sherrill and which read "State of Michigan", issued on Kroger Market safety paper, may have been used. Information on the latter is still incomplete. Some of this type were known to have been used in some Canadian Maritime Provinces.



SUMMARY: privately published essays only.

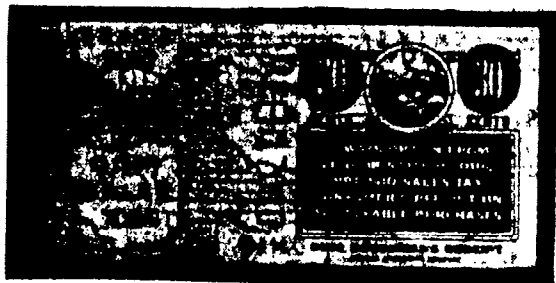
III. ITEMS OF IMMEDIATE CANCELLATION

The title here implies that the items were used only once and were used as receipts or evidence of payment, to be retained by the customer. Like those under Section II., when cancelled, they had no further value.

Non-Adhesive Documentary Stamps

The items I include here are essentially the Ohio receipts. Designed to work in tandem with the punch cards, they assisted in collecting whole cent or dollar amounts rather than fractions of a cent, which latter function the cards performed. There is some discussion as to whether these should be considered as a form of tax currency, but although I consider myself primarily a numismatist, I favor the philatelic explanation. A definition preferred by George Cabot, one of the early pioneers of the Ohio series reads: "Although these stamps verge toward the Sales Tax Money of some other States, yet in the sense that the right (customer's) half is intended to be fastened to or passed out with the article being sold or attached to the bill for same, that portion becomes a true tax stamp." Probably the important part of this definition is the reference "to be fastened to the bill." If one accepts the idea that a stamp is proof, or a receipt, of payment whether for tax, postage, savings, etc., and is to be fastened to the appropriate paper by glue, staple, (or just accompanying the article because the tax is only a penny and not worth the trouble to write up a bill of sale), then the Ohio receipts may be considered as stamps. These pieces cannot be considered as currency as they did not circulate, nor are they the "in-betweens" like Section II. Issued by the state and vertically rouletted or perforated down the center, they were cancelled when separated by the merchant. Each party to the transaction retained his half. Briefly during the latter part of 1936, Kentucky issued stamps to work on a similar principle, but without any

perforation to guide the cancellation. The Kentuckys are extremely scarce. Ohio receipts came in twelve denominations, 1¢ to \$15.00, in about six major stamp designs.



SUMMARY:
State Issues:
 Kentucky, Ohio

CONCLUSION

I have attempted to review the complexity and variety of the Sales Tax Token collecting field and provide information that might assist a collector in knowing for what purposes some odd items in their collection may have been used. Other puzzling items that may come to the reader's attention

are some that were meant to either encourage or discourage the use of tax tokens or sales taxes in their respective states. Many of these "anti" pieces came from Nebraska along with seals, stickers, and cards, issued by the Chamber of Commerce. Mr. William F. Dunham and the National Traveling Salesmen's Association issued some metal tokens in behalf of either a sales tax token or a fractional cent U.S. coin, mainly in the 20's and 30's. The list is long, but I hope that this article may clarify some questions that may have come up in the reader's collecting.

* * *

Since my last writings the American Tax Token Society has come into being. Also, Mike Pfefferkorn of St. Louis and I are continuing work on a sales tax token catalog and are looking for information about the existence of any previously unlisted items. If you are interested in either of the above activities, please contact me at: Jerry Schimmel, c/o Mission Centers, 2588 Mission Street, San Francisco, CA 94110.

Plastic and Fiber Tokens

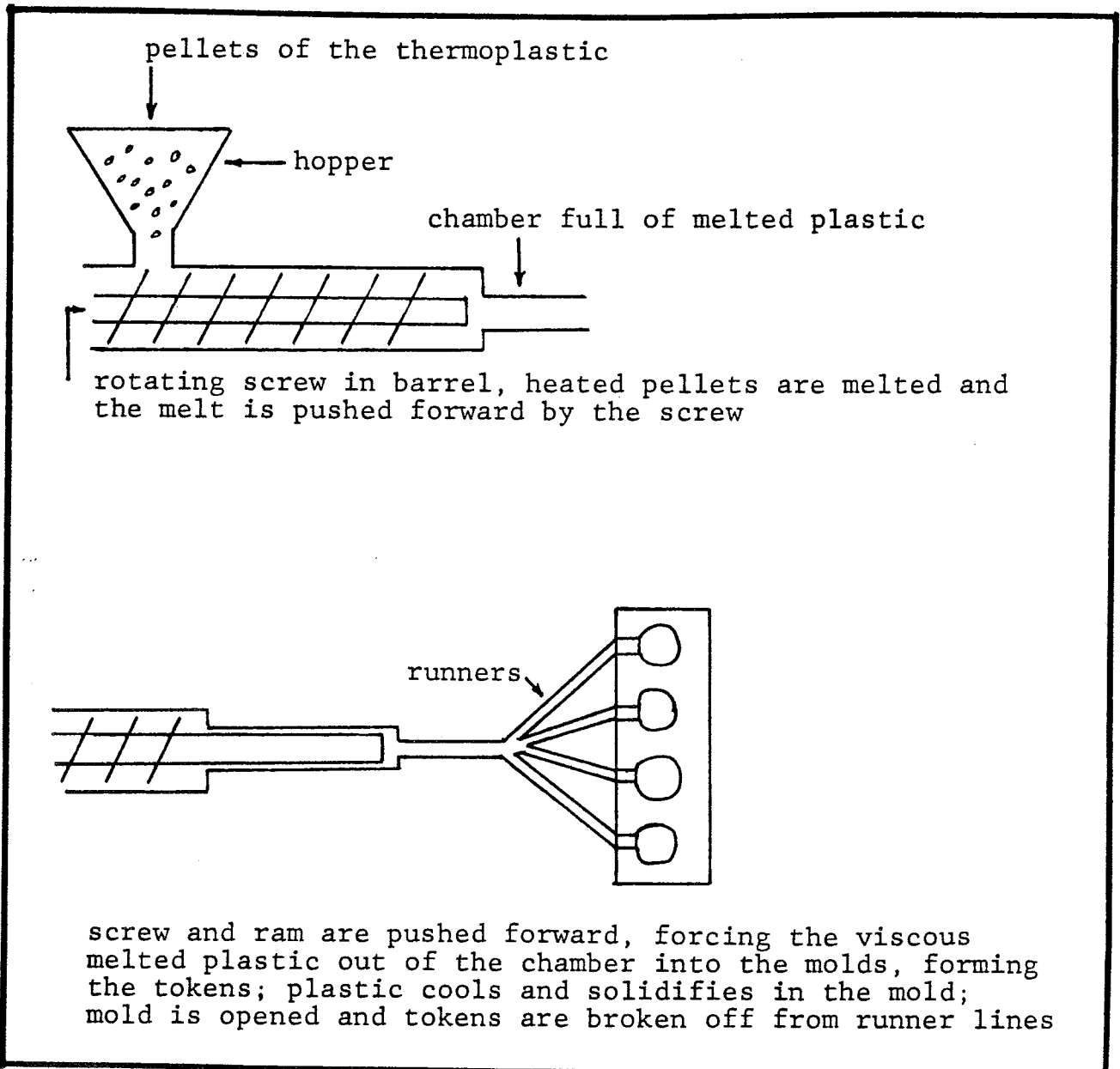
F. P. Reding R-320

(This article has been prepared by the Editor on the basis of technical information provided by Fred Reding in response to a general inquiry in the previous Newsletter. Technical errors herein are the fault of the Editor.)

Plastic Tokens

These tokens would most likely have been made from cellulose acetate butyrate or cellulose acetate propionate. Both of these materials are thermoplastics made from cotton or wood cellulose. The cellulose is esterified with a mixture of acetic and butyric acids or acetic and propionic acids, or the anhydrides of these acids. It is possible that some of the tokens were made from polystyrene or polymethymethacrylate.

All plastic tokens were made by the injection molding process, which is a very common method of fabrication of small plastic pieces. In brief, the process is as shown in the diagram on the next page. Although it is possible some plastic tokens were made by some other process, injection molding is by far the least expensive for fabricating large numbers of small pieces. We know the tokens were injection molded because on the token one can see the seam between the upper and lower halves of the mold and also where the token was broken off the runner.



The problem of warping of plastic tokens is very common with injection molded plastic parts, particularly those molded some years ago when techniques were less refined. Upon molding, the plastic is oriented or strained and then frozen in when the piece is cooled in the mold. Upon subsequent heating of the part, the strain relaxes (plastic memory), causing the warpage. If one reheats and then cools the plastic while it is clamped between flat surfaces under very low pressure, it can be flattened again but the raised portions of the design would probably be flattened and the diameter of the token enlarged. It would probably take a lot of tokens and fiddling around with various heating and cooling cycles, as well as shims, to work out something satisfactory.

Shrinking and hardening would not be a result of plastic memory, however. If plasticizers were used, their slow disappearance through evaporation or wiping off the surface would account for these results. Since cellulosic plastics have excellent resistance to light exposure, it is possible those that shrink and harden are some other plastic. Further testing will be necessary on this point.

A wide variety of dyes and pigments was available to color the plastics. From the very uniform coloration, it is evident that the manufacturer compounded the colorant into the melted material before extruding and pelletizing for shipment to the injection molder. This insured uniform dispersion of the colorant and was common practice at the time.

The following plastic tokens were tested by a "burn and sniff" test: AL #21, CO #14, MS #8, MS #10, MO #51, NM #15, UT #11, UT #20a, WA #28. The AL #21 seems significantly different from the others on the basis of this test. Perhaps it one of the possible thermoplastics and all the others are the other. Further testing will be necessary to make this determination. None of the tokens are polystyrene or polymethymethacrylate, although there are other tokens that were not tested and might have been made from these materials. All of the above tokens were injection molded. Transparency or translucency is most probably the result of the dye used. The NM #15 is almost certainly colored by black carbon pigment.

Fiber Tokens

The fiber tokens are plastic highly filled with cotton linter and/or waste wood products such as masticated newsprint or wood flour (fine sawdust). Cotton linter consists of long white fibers which are the cotton fiber fuzz still attached to the seed after the cotton is ginned. The fibers are abraided off the seed and used as fibrous filling, quilt batting, and for other purposes. The plastic in the fiber tokens serves as a binder (the "glue"). It could be a thermoset plastic which cannot be remelted after it has cured, or some natural product. Thermoplastic, if used, would almost certainly be a phenol-formaldehyde resin (Bakelite).

The fiber tokens are a sandwich construction. The surfaces are binder-impregnated paper and the inside is cotton linter and/or wood waste product bonded again by the binder. The sandwich sheets were compression-molded between two plates with the desired design repeatedly cut in them. Upon heating, the binder solidifies and the cured sheet is removed from the mold and the tokens are die cut out of the sheet. Examination of the edge of the token verifies this die cutting procedure.

This process for making fiber tokens is much more labor-intensive and time-consuming than injection molding, and therefore more expensive. However, all the materials and technology were available when metal could no longer be obtained early during World War II. A year or two later, when thermoplastics and injection molding equipment became available, the less expensive plastic tokens came into use.

The following fiber tokens were tested: AL #11a, AL #14, AL #20, CO #10, MS #6, OK #11, OK #13, OK #17, WA #21. All burnt with a distinct cellulosic smell, punked when the flame was blown out, and left very little ash. The binder or glue is some natural product rather than phenolic resin. Further, the low ash content indicates that clay or other low cost inorganic fillers were not used. Soaking in water allows them to be pulled apart. AL #20, MS #6, and OK #11

contain a substantial quantity of cotton linter. These tokens also contain substantial amounts of other cellulose filler, such masticated newsprint or wood flour. CO #10 and WA #21 show no evident of cotton linter; a few very short fibers are probably waste paper fibers. These two tokens, and probably any other fiber tokens from the same states, were likely made from wood waste products, since these two states are not cotton producers and are heavily forested.

All the fiber tokens, with the probable exception of the WA #21, are surfaced with binder impregnated paper. The WA token appears to have no such separate surfacing, which would account for its rough and unattractive appearance.

An Experiment

Monte Dean discovered a cache of 350 MO "reds" in his grandmother's attic some time ago. They were stored in a cigar box and wrapped in tin foil. They are identical in all obvious characteristics. We don't know what may have happened to them due to temperature changes in the attic or ambient air (even in a container and wrapper, over four decades there will have been some gradual exchange of air). However, Monte is starting a three year experiment in which he will put samples (30 to 50 each) in various environments to see what happens. Aside from a control group, environments will include water, gasoline, latex base paint, oil base paint, paper with high sulfur content, direct sunlight, earth, 20° F, 90° F, and his pocket. At the end, we should have some additional information about the impact of the environment on these tokens.

Footnote

Mississippi #8 and #9 (reported by Merl Malehorn)

These two tokens are of the same design. They are illustrated below. They look the same, but Chits states that the first one is "flat-white translucent plastic" and the second is "cream translucent plastic." A mixed quantity of these tokens was examined under ambient indirect sunlight, on a white paper background to avoid any color contamination by some background of any other color. The largest quantity of the same shade was 290. Since this was the lightest shade of the mixture, although it was not "flat-white," these tokens were identified as #8. The next largest quantity of the same shade was 98. It was of a light-cream shade and was therefore identified as #9. However, 5 tokens were found which were darker than #8 but definitely not cream--they were more of a pinkish-gray hue. Further, 5 other tokens were found which were more yellow than #9 and might be called "yellow cream" or something like that.



Illinois: Still More Data

Merlin K. Malehorn L-279

Herrin

In the March-April 1973 Newsletter, Jerry Bates provided a report on a token purported to be from Herrin. Jerry's article is reproduced below, followed by some additional data.

Herren (Square)

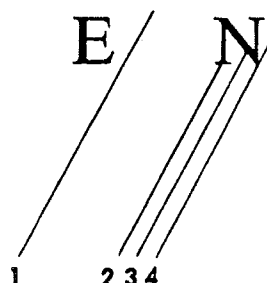
A Detail Study and Analysis
of Varieties

by Jerry Bates



This study was almost the one straw that broke this camel's back. Each token was checked for 7 different points, all measurements were made three times using a mm scale and a magnifying glass (10X), then all (each in turn) other tokens were checked three times and compared with other of the same varieties. On both sides.

* On column d:



The following chart shows the results of the study:

- a. 1st col = width of word "Token" at Top
- b. 2nd col = width of word "Token" at bottom
- c. 3rd col = thickness of number "1" in fraction
- b. 4th col = point at which the fraction bar would touch if said bar were to be extended upward at same angle
- e. 5th col = width of fraction bar

- 1 = Die 1
- 2 = Die 2
- 3 = Die 3
- 4 = Die 4
- 1a = Regular die before flaw appeared
- 1b = Flawed die condition

a	b	c	d*	e**
mm	mm	mm		mm
10 1/2	10 1/2	1	2	1/2
10 1/2	10 1/2	1	1	1/2-
10 1/2	10 1/2	1	1	1/2- 1/4
10 1/2	10 1/2	1	2	1/2
10 1/2	10	1	3	1/4
10	10	1	2	1/2
10	10	1	4	1/2
10	10	1	4	1/2-
9 1/2	10	1	2	1/2-
9 1/2	10	1	3	1/4
10 1/2	10 1/2	3/4	2	1/4
10	10	3/4	2	1/2
10	10	3/4	3	1/2
10	10	3/4	2	1/2-
9 1/2	10	3/4	2	1/4
9 1/2	9 1/2	3/4	3	1/2-

1/4 Flawed Die

** On column e:

- Thick fraction bar = 1/2mm
- Med = 1/2- or halfway between thick and thin
- Thin fraction bar = 1/4mm

There are other combinations, but this is where I stopped. There are 5 cols listed above, but I did check a 6th point. The distance from the "1" of the fraction and the fraction bar to its right. Only two types showed up:

- Far = 2mm apart
- Close = 1mm apart

Note on flawed die: This begins with a small pimple on the upper end of the fraction bar, and as it got progressively worse, the letter "E" and then the letter "N" of the upper word Token shows the effect; then worsening even more, the die break extends downward to the "E" and "N" of the lower word Token.

T O K E N
1
T O K E N

There are many combinations of the above varieties, as any of them can appear on one side and in conjunction with any other variety on the other side.

There was one other thing I noticed on very few tokens; the shifting to the left of the whole center portion.

Shifted to left

And the 7th check point I used, the space between E and N of upper and lower word "Toke,,n;" again, there were 2 types:

Far = $1\frac{1}{2}$ mm

Close = 1mm

T O K E N
1
T O K E N

Normal (within mm eyeball range)

This is the last, at least for the present in the series of studies of Illinois metal provisional die varieties that I will be reporting on. The whole series started quite a few years ago and was an attempt to prove out a theory that I had, that almost all of the metal Illinois provisionals had been made from more dies than was then known.

This information is interesting, and certainly is enough to scare off all but the foolhardy. However, it doesn't help us to identify faces (dies) as such, since it deals with elements somewhat separately. It appears that his first and fourth items may be the same face, as far as the first five characteristics are concerned, but he doesn't show us his points 6 and 7 for them. There are other ambiguities. It appears as though he had 8 tokens (16 faces) and has listed the results from those.

In any event, I decided to try to classify the 57 tokens in my collection. I examined the 114 faces with a 16X magnifier, .1 mm scale, and a straight line scribed on transparent glass. In addition to Jerry's 7 checkpoints, I checked:

- o Unique breaks, deposits, flaws
- o Shape of "nose" on 1 in fraction
- o Shape of "tail" on 2 in fraction
- o Intersection of bottom edge of bar, when extended, with OK in bottom TOKEN

- o Distance of numeral 1, right edge, from left end of base of 1 in fraction
- o Distance of numeral 1, left edge, from inner edge of left rim
- o Distance of upper curve in 2, right edge, from inner edge of right rim
- o Vertical distance of top of numeral 1 from T in TOKEN at top
- o Distance of left edge of T in top TOKEN, from inner edge of left rim
- o Distance between right edge of T in top TOKEN and left edge of 0
- o Width of numeral 1

Jerry was right. This token is very difficult and examination of it is tedious. I have an impression that the manufacturer broke the design into several segments (TOKEN at top, TOKEN at bottom, numeral, fraction), created several dies of each segment, and assembled them at random, creating an extensive variety of faces. There are a lot more dies (total face) than Jerry's data suggest. If my data are interpreted correctly by me, there are at least 24 and I would be greatly surprised if that is all of them. For example, I found the following:

- o TOKEN at both top and bottom ranges in width from 9.0 to 10.6 mm. There may be 17 different.
- o The distance of numeral 1 from left rim ranges from 1.4 to 3.2 mm. There may be 15 different.
- o There are at least 10 different "noses" on the 1 in the fraction.
- o There are least 6 different "tails" on the 2 in the fraction.
- o There at least 11 different locations of the numeral 1 as related to the T in TOKEN above it.
- o There are numerous flaws, breaks, and deposits.

My die frequencies ranged from 22 (one die) to 1 (six dies). For most of them, there were between 2 and 6 cases. I found 33 different combinations, ranging from seven for one set down to one for each of twenty sets. Most of the remainder were represented by 2 or 3 tokens.

Some of the dies are very difficult to separate from each other except under a strong magnifier. For example, my faces #4 and #5 look almost the same and measure the same, except that it is apparent under the magnifier that the numeral 1 is offset to the right a little more on die #4 than on die #5. The difference is .1 mm. In other cases, the faces measure and look the same except that under the magnifier the noses of the fraction 1 differ or the tails of the fraction 2 differ. In still other cases, the noses and tails look the same but the placement of the letters in TOKEN, or some other measurement, is obviously different in a side-by-side examination. For these tokens, it is critical that any measurements and observations taken which appear to be close to each other be compared in a side-by-side examination, if classification by varieties is to be reasonably accurate.

With regard to Herrin, my conclusion is that I need another 200 to 300 of these tokens in order to be more confident of the situation. Until then, all conclusions are tentative. Even after that, I may need more.

I'll be glad to provide copies of my data to anyone who wants to tackle this token.

Collectors who are not familiar with this token should be aware that there is a body of expert opinion that this is a counterfeit of the square token issued by the State of Illinois at about the time this token would have been issued, even though the token is not an exact duplicate of the state token. It is known that counterfeiting was reported at the time. This token, unlike all others, has no identifying locality on either face. Most telling, however, is a letter from the Cashier of the Bank of Herrin to Herb Rowold, as follows:

"October 26, 1943

"Dear Sir:

"Your letter regarding tokens was handed me by O.W. Lyerla, President of the Herrin Chamber of Commerce, and I am enclosing several wooden nickels used in a centennial celebration a few years back. This is probably the ones you have in mind for we have never had any others.

. . . .

"Very truly,

*H.A. Whittenberg, Cashier
The Bank of Herrin
Herrin, Illinois"*

Pike CountyChits:

"Obv. REDEEMABLE AT ANY PIKE CO. / CHAMBER OF / $\frac{1}{4}$ c /
COMMERCE

Rev. same as obv.

57. 16 mm. COPPER no center hole"

Dies are not identical. On one face, the bar is 3.9 mm long, on the other 3.5 mm. The line paralleling the underside of the bar intersects the legend at different places, also. On the first, it intersects O in OF and O in COMMERCE. On the second, it touches the right edge of R in CHAMBER and the M in COMMERCE.

GalvaChits catalogs as follows:

"Obv. REDEEMABLE AT CHAMBER OF COMMERCE / GALVA /
 $\frac{1}{4}$ c / ILLINOIS

Rev. same as obv.

23. 16 mm. COPPER no center hole"

Again, the obverse and reverse are not the same die. On one face, a line parallel to the top of the bar will fall between the A of GALVA and the comma; on the other face, it intersects the center of the comma. At the other end, on the first die it lies between the two Ls in ILLINOIS; on the other, it touches the outer edge of the upright element in the first L.

KewaneeChits catalogs as follows:

"Obv. CHAMBER OF COMMERCE / REDEEMABLE / $\frac{1}{4}$ ¢

Rev. same as obv.

34. 16 mm. COPPER no center hole"

As in several other cases, the dies on the two faces are not quite identical. On one die, the slash through ¢ is broken in the interior; the line paralleling the bottom of the bar passes between the B and L in REDEEMABLE; and there is a dot of metal to the right of the l in the fraction and above the bar. On the other die, the line paralleling the bar intersects B in REDEEMABLE, there is a second dot of metal to the right of the ¢ and slightly above it; and the slash through ¢ is complete.

Mercer CountyChits:

"Obv. MERCER / COUNTY
Rev. SALES / $\frac{1}{4}$ c / TAX

44. 19 mm. COPPER no center hole
- a. Fraction bar points to left side of E in SALES.
 - b. Fraction bar points between E and S in SALES."

There are also two dies on the obverse. The 44a obverse dot at the left of the center emblem lies under the left leg of the second R in MERCER. The 44b obverse dot is offset further to the left and lies under the gap between E and R in MERCER.

St. Anne:Chits:

"Obv. SPONSORED BY ST. ANNE / CHAMBER OF COMMERCE / $\frac{1}{4}$ c
Rev. same as obv.

85. 16 mm. COPPER no center hole"

There are two dies. One has a 3.2 mm bar. The line paralleling the bottom of the bar intersects O in COMMERCE and H in CHAMBER. The other has a 2.6 mm bar. The line intersects the left lower corner of M in COMMERCE and falls between C and H in CHAMBER.

Whiteside CountyChits:

"Obv. W. C. M. A. / $\frac{1}{4}$ c / SALES TAX
Rev. same as obv.

- 92 16 mm. ALUMINUM no center hole"

There are two dies. In one of the faces, there is a dagger-like appendage at the lower end of the bar and the bar points slightly to the right of the L in SALES. In the other face, the appendage at the lower end of the bar is more rounded and turns toward the viewer's right, and the bar points to the left of the L.

Who Made the Token?

23

Reproduced below is a letter from an official of the State of Alabama to M.W. Maret (R-302, St. Albans, WV) in 1946. Chits identifies only the Osborne Register Company as a source of the tokens. Ingwerson is identified as the source for some of the tokens of other states, but Dennison and Green Duck are new names.



H. G. DOWLING
COMMISSIONER OF REVENUE

STATE OF ALABAMA
DEPARTMENT OF REVENUE
MONTGOMERY 2, ALA.

JULIA KLINGE
SECRETARY

September 11, 1946

Mr. L. W. Maret
309 Newton Street
Albert Lea, Minnesota

Dear Sir:

Answering your letter of September 6, please be advised that in the past tokens have been purchased from the following concerns:

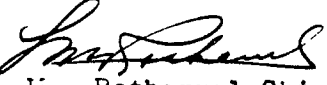
Osborne Register Company, Cincinnati, Ohio

Ingwerson Manufacturing Company, Denver, Colo.

Green Duck Company, Chicago, Illinois

Dennison Manufacturing Company, Framingham, Mass.

Yours very truly,


L. M. Rothermel, Chief
Tobacco Tax Division

LMA/c

Letters

Frank Bennett (Jacksonville, FL, R-323) recently had heart surgery - five bypasses.

Mike McGurran (Grand Forks, ND, R-380) writes that he has collected world coins for over 20 years but is very new in sales tax tokens and finds them very interesting. Its a more affordable dimension of numismatics than most . . . expect my interest in this area will grow by leaps and bounds.

Joe Erber (Greenwood, MS, L-92): . . . most of the time I do not have time to pursue my hoppy. I will still send any new collectors a free MI state tax token if they will send me a stamped self addressed envelope.

Glyn Farber (Lake Charles, LA, ex-F-15): . . . as far as tax tokens go I stopped collecting them almost 15 years ago and started with LA tokens. I still have about 75% of my collection but most have been traded for LA tokens. All of the rare pieces have been traded.

David Schenkman (Bryantown, MD, President, Token and Medal Society): I write a column on exnumia for Coin World and plan to periodically give publicity to the various specialized token organizations such as (ATTS), either as a feature column or in conjunction with information on other groups.

George Hosek (Omaha, NE, R-372): I feel most likely 40,000 different tokens (all types) were issued for NE. They will never all be found . . I have 9,475 different tokens in my collection, including 644 different towns and places.

Margaret James (Valencia, CA, R-379) got interested (in sales tax tokens) when she found a MO sales tax token with her metal detector and wanted to know what it was.

Leo Warren (San Antonio, TX, had a recent advertisement in the Fare Box offering some sales tax tokens): I had no idea there was much interest in these things . . . One of the few times I hauled some junk to the flea market to sell, I pulled out all my tax tokens that were in poor shape and threw them in my junk box . . . A man came along and bought nearly all of them at 5 for a dollar . . .

James Sanders (prospective new member, Rocky River, OH) writes that he has one of the merchant's racks for OH tax stamps, into which the merchant could fasten the vendor half of the pack of stamps and tear off the customer's half.

Rich Hartzog (Rockford, IL, ex-R-163) has a long article submitted to the TAMS Journal on the Otto Kundig IL private issue (pseudo-Chits IL #132; see ATTS Newsletter 44) from Pleasant Plains, IL.

Marty Hartkopf (Jenkins, MO, R-371) would like to have a current address for the organization of WW II ration token collectors. (So would your Editor. Can anyone provide it? I've tried two different ones that were supposed to be good, and both were not. Ed.)

Monte Dean (Mankato, MN, R-384) - needs to hear from any member(s) with substantial expertise in the varieties of OH tax stamps, because he has some of the Chits types and needs classification for the varieties - has a "pale tan" OK fiber (#11 - #15 series) that doesn't match types in Chits and appears pristine; needs expertise from any OK specialist - has an OH #RE17 printed off register on the back of a comic book cover - suggests members might begin to stabilize on color definitions for plastic and fiber tokens if we all go to our local paint store and ask for a freebie Van Son Ink Pantone Color System flip color book and then use these color numbers when we describe a token. (Ed. Note - I have been using a Pantone Color Specifier for printing inks for my collection and have asked Pantone if we could obtain freebies for all current and new members - but go see your paint dealer in the meantime.)

The A.N.A. Collection

Merlin K. Malehorn L-279

Through Ken Hallenbeck, Jr. (Colorado Springs, CO, F-51), one of the Governors of the American Numismatic Association (ANA), I have been in touch with the ANA Museum. My purpose was to determine what sales tax tokens are in the hands of the Museum. In an exchange of correspondence, the following information has been developed:

- o There is a rekindling of interest at the Museum in upgrading the classification of their 300,000 pieces of all types of numismatic materials.
- o The sales tax tokens were cataloged in accordance with a Di Bella catalog. I suggested recataloging on the basis of Chits, Chiselers, and Funny Money, and understand that such recataloging will be undertaken.
- o Using the Di Bella classifications, the Museum was able to provide a list of items not in inventory. There are quite a few, but nothing much can be done about it until cataloging is updated and we have information on what is in the inventory as well as what is missing.
- o The Museum can always use assistance from any of us who may be in a position to provide it. If you are interested, I have included in this mailing a Friends of the American Numismatic Association Museum form which you can fill out and send to Robert Hoge, Curator, American Numismatic Association, 818 North Cascade Avenue, Colorado Springs, CO 80903-3279 (ph. (303) 632-2646)).

Organizational Report

American Tax Token Society
Secretary and Treasurer's Report

Third Quarter, 1986

FINANCIAL REPORT

Previous Balance.....	\$ 1861.42
Credits: Dues Payments Received.....	78.00
Books and booklets sold.....	93.80
Back issues of newsletter sold.....	9.00
Interest.....	25.14
Debits: Newsletter Payment, #54.....	69.58
Book postage, issue postage for renewing members, envelopes.....	34.96
Current Balance.....	\$ 1962.82

NEW MEMBERS (Welcome to ATTS!)

R-382 Donald Barsi, 975 Mercedes Ave., Los Altos, CA 94022.
J-383 Brian Osorio, 1222 Rose Ave., Mountain View, CA 94040.
R-384 Monte Dean, 103 Agency Road, Mankato, MN 56001.
R-385 Clarence Thiede, 8200 Avenida la Prestina NE, Albuquerque,
NM 87109.
R-386 James W. Sanders, 21060 Aberdeen Road, Rocky River, OH 44116

MEMBER DECEASED

R-155 D.S. Kleckner, P.O. Box 64, Cadiz, OH 43907.
Mr. Kleckner, an ATTS member since 1972, died
November 7, 1985.

MEMBERS RESIGNING

F-15 Glyn Farber, Lake Charles, LA.
R-344 Robert Taylor, Moss Point, MS.

MEMBERS DROPPED

F-52 W.O. Ashworth; R-116 Robert Spencer; R-136 Charles Kappen;
R-224 Edward Miskovic; R-254 Ben Odesser; R-292
Robert Mathis; R-293 John Cahalan; R-304 George Koch; R-309 John
Sitch; R-318 Lloyd Andries, Jr.; R-326 William Andrakulic; R-339
Gene Majerowicz; R-341 Jerome Schaeper, Jr.; R-353 David Clark;
R-355 Ronald Andrews; R-361 Clifford Burgess; R-363 Robert Mitchell;
R-364 Mike Calloway; R-365 Harvey Schneider; R-366 Darrell Crotty.

I'm still interested in hearing your input on membership cards...
A couple votes for 'em and a couple against so far...

Tim Davenport

Advertisements

27

FOR TRADE OR SALE: MI-17; want transportation, prison, race track admission, or IL provisional tokens. Write Bob Kelley, 12,000 Lawnview, Apt. 9, Cincinnati, OH 45246.

WANTED: IL provisional tax tokens for my personal collection. Will trade all kinds of other things; what do you need? Ken Hallenbeck, 619 North Nevada Ave., Colorado Springs, CO 80903.

WANTED: Does anyone have a current address for Robert Hatfield, an early member, who resided at 793 South Seminary Street, Galesburg, IL, in the mid-70s? Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003-1973.

SELL: 25 different transit tokens for \$5.00 ppd. Joseph E. Studebaker, Jr., 2614 Legare St., Beaufort, SC 29902.

LOTTERY MEMORABILIA, non-winning tickets, current or historical. Will gladly trade for colorful Canadian issues, including "instants." Harold Don Allen (L-40), P.O. Box 810, Truro, Nova Scotia B2N 5G5, Canada.

I still have my set of TAMS Journals FOR SALE. Last call before I sell 'em via TAMS. \$195.00. Tim Davenport, P.O. Box 614, Corvallis, OR 97339 (503) 745-7329 (evenings).

WANTED: (U.S. State Issues catalog) AL-3, AL-4(#8 & #9), AL-5, AL-6 (#10 & #13), AL-7a, AL-8, AL-10, AL-11, CO-3 (#10 & #11), CO-5, KS-1a, KS-2 (#3a & #3b), MO-8, MO-8a, NM-6, NM-7, NM-8, NM-9, NM-10. VF or better. J. Michael McGurran, 615 Cottonwood, Grand Forks, ND 58201.

ATTS PUBLICATIONS

Available from the ATTS Business Office, P.O. Box 614, Corvallis, OR 97339:

Single issues of past Newsletters Volume 8 and #41 through the latest; prices vary.

Bound reprint of Newsletters Volumes 1, 2 and 3, March 1971 through February 1974. \$8.00 postpaid.

Bound reprint of Newsletters Volumes 4, 5, 6 and 7, March 1974 through December 1977. \$8.00 postpaid.

Jerry Schimmel's State-Issued Sales Tax Tokens. \$4.00 postpaid.

Available from the ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003:

Code-Decode Tables: Chits to Schimmel and Schimmel to Chits Catalogs. \$1.25 postpaid.

ATTS Newsletter Consolidated Index, March 1971 through December 1985. \$3.50 postpaid.

Merlin K. Malehorn (L-279), 6837 Murray Lane, Annandale, VA 22003

PRICE LIST #3

Tokens listed are available for 25¢ each. All are VG to VF but IL provisionals are seldom VF. Numbers are from Chits.

In view of postal costs and handling, please include 22¢ for first five or less, 19¢ for each group of five or less thereafter. If not included, I will reduce your order by the appropriate amount.

Prices are good through 30 June 1987. If postal rates go up, increase your included postage appropriately.

IL #10	Arcola	16 mm.	copper	
IL #16	Carbondale variety #1	16 mm.	aluminum	
IL #16	Carbondale variety #2,	16 mm.	aluminum	
IL #15	Cambridge	18 mm.	copper	
IL #23	Galva	16 mm.	copper	
IL #19	Charleston	16 mm.	copper	
IL #49	Mt. Olive	16 mm.	aluminum	
IL #53	Paris	16 mm.	copper	
IL #45b	Moline	19 mm.	copper	
IL #46ab	Moline	19 mm.	aluminum	
IL #30a	Jacksonville	19 mm.	brass	
IL #30c	Jacksonville	19 mm.	brass	
IL #39	Litchfield	16 mm.	copper	
IL #77a	Rock Island	19 mm.	copper	
IL #77b	Rock Island	19 mm.	copper	
IL #76	Roanoke	16 mm.	copper	
IL #78ab(2)	Rock Island	19 mm.	aluminum	(See Newsletter #52)
IL #78bb(1)	Rock Island	19 mm.	aluminum	(See Newsletter #52)
IL #89	Toulon	16 mm.	aluminum	
AZ #9	16 mm.	brass	no shading lines	
OR #1	38 mm.	pinback	"NO SALES TAX"	

I have compiled into two draft catalogs all the classification and cataloging information I could find about the tokens of Illinois and Washington. The catalogs cover patterns; regular, provisional and private issues; mavericks; pro-tax, anti-tax, and tax exemption; and related pieces such as personals, souvenir cards, similar tokens, etc. There is some new information. Schimmel and Chits numbers are included; there is no new numbering system even for items that have no number. Neither catalog has any official status although they may serve as starts toward collecting additional information and creating a new ATTS general catalog. The pictures are not of high quality, and some are missing. Given these limitations, if you are interested in a copy, they are available at my printing cost plus postage: Illinois: \$5.00; Washington: \$4.00.